

City of Rockville, Maryland

Full Cost Allocation Plan

*Based on Fiscal Year Ended June 30, 2014 Expenses,
Performed in FY 2015
For Implementation in Fiscal Year 2016*

**Final
February 10, 2015**



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Introduction

The enclosed Central Services Full Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Rockville, Maryland based on actual expenditures for fiscal year 2014. MGT of America (MGT) prepared these documents at the request of City.

This document is prepared in compliance with OMB Circular A-87. City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

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FULL COST ALLOCATION PLAN
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Introduction

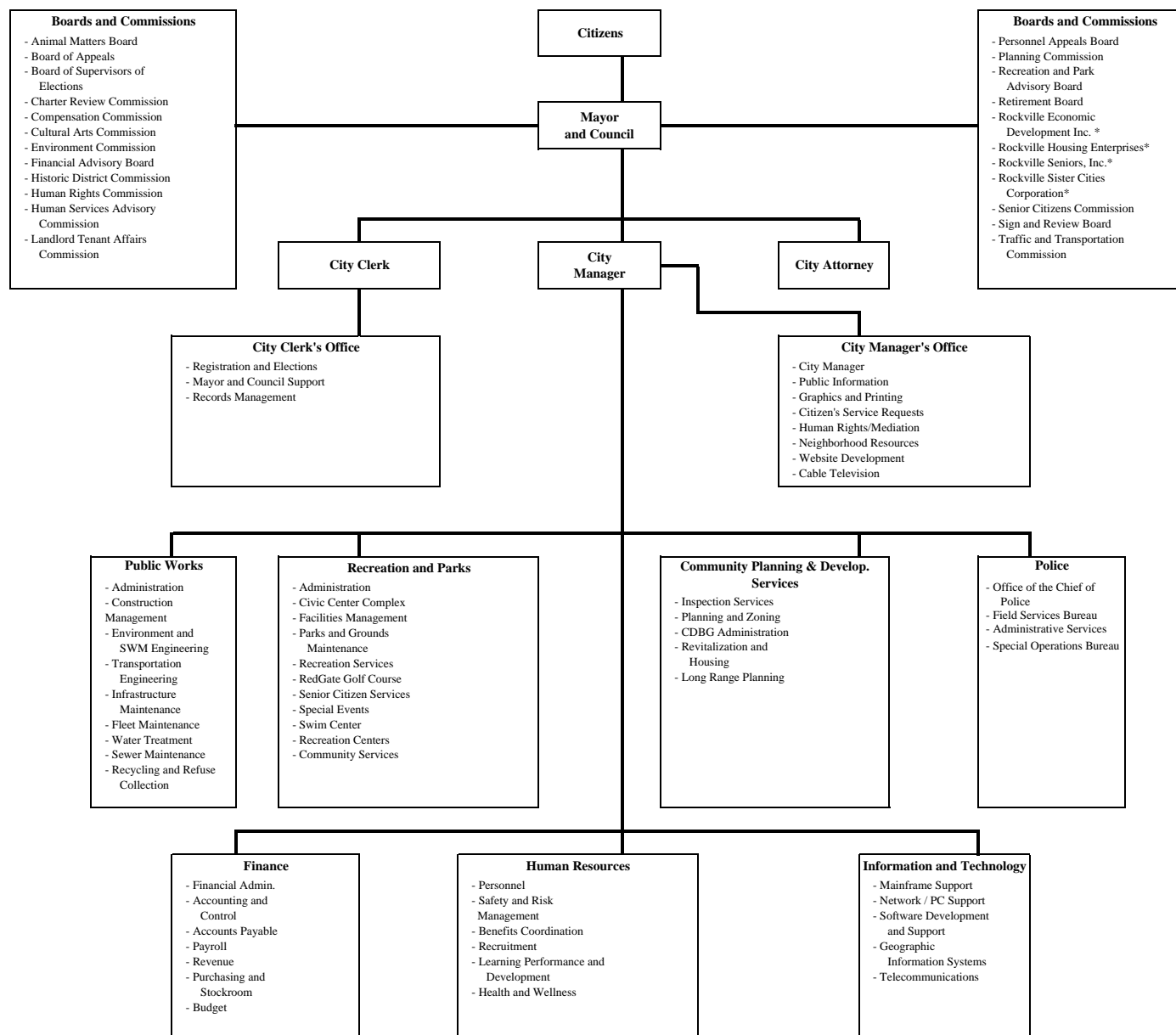
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CITY OF ROCKVILLE, MARYLAND
FULL COST ALLOCATION PLAN

SECTION 1
ORGANIZATION CHART

City of Rockville Organizational Chart

June 2014



* Affiliated Organization

CITY OF ROCKVILLE, MARYLAND
FULL COST ALLOCATION PLAN

SECTION 2
READING THE COST ALLOCATION PLAN AND METHODOLOGY

Reading the Cost Allocation Plan

Overview

The Full Cost Allocation Plan is a document that distributes, or allocates, City indirect costs. Indirect costs are those costs incurred by City departments that benefit other City departments. Examples of City indirect costs are City Manager, Finance, Human Resources, and Information Technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs incurred in FY2014. The significant steps involved in preparing the Cost Allocation Plan include the following:

- ♦ Identify the City departments that provide support to other City departments. These departments are referred to as central service or allocating departments.
- ♦ Identify the City departments that receive support from other City departments. These departments are referred to as receiving departments.
- ♦ Accumulate the allowable actual expenditures of the City departments that provide support to other City departments.
- ♦ Select a basis for allocating costs.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, the Finance Department supports Information Technology by providing payroll, paying vendors and purchasing goods and services. Information Technology, however, also supports Finance by providing software and hardware and by maintaining and administering various applications and systems.

Prepared by MGT of America, Inc

The double-step down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all City departments, divisions and funds; including to other central service departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan contains the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every Division allocating department to every Division receiving department. Allocating departments are listed down the left column and receiving departments, divisions and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the detail schedules for every central service department. The detail schedules for each central service department are structured in the following format.

Narrative - Lists the department name, provides a brief description of the activities performed, and identifies the functions and the corresponding allocation base.

Departmental Costs (A) - The actual expenditures for that department:

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or distributed within a specific department. The S (or S1) stands for salaries. The P stands for percentage. The D stands for disallowed.

Incoming Costs (B) - The support costs coming into the department from other allocating departments:

Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The * identifies those incoming costs that are directly identified to departmental functions spread to departmental functions on a percentage basis.

Total Allocated (C) - The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations - The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary -The summary of allocated costs by function.

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SECTION 3
INDIRECT COST RATE PROPOSAL

**CITY OF ROCKVILLE, MARYLAND
FY 2016 INDIRECT COST RATE PROPOSAL**

**FY 2016 INDIRECT COST RATE - ALL PROGRAMS
BASED ON FY2014 ACTUAL DATA**

FY 2014 ACTUAL INDIRECT COSTS		\$15,004,712
FY 2014 CARRY-FORWARD TO FY 2016		
FY 2014 Actual Indirect Costs		
FY 2014 Actual Indirect Costs	\$15,004,712	
Less New Central Services	<u>0</u>	
FY 2014 Indirect Cost		\$15,004,712
FY 2014 Projected Indirect Cost Recoveries		
FY 2014 Direct Expenses	113,747,757	
FY 2014 Fixed Indirect Cost Rate	<u>0.00%</u>	
Projected Rate Recoveries	0	
FY 2012 Over or Under Recovery in FY 2014 Rate	<u>0</u>	
Total FY 2014 Projected Recoveries		<u>0</u>
Under (Over) Recovery Carry-forward to FY 2016		<u>0</u>
FY 2016 PROJECTED INDIRECT COSTS		<u><u>\$15,004,712</u></u>
FY 2016 FIXED INDIRECT COST RATE		
<u>FY 2016 PROJECTED INDIRECT COSTS</u>	<u>15,004,712</u>	13.19%
FY 2014 TOTAL DIRECT COSTS	113,747,757	

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SECTION 4

COST ALLOCATION PLAN

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- **Summary Schedule**
- **Detail Schedules**

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- **Summary Schedule**

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Summary Schedule

Department	110-550-1201 CM Neighborhood Resources Program	110-600 101/200 CPDS Management and Support	110-600 300- 02 CPDS Planning and Zoning	110-600 400 CPDS Long Range Planning and Implementati on	110-600 501- 02 CPDS Inspection Services	110-800 1101-02 Police Field Services Bureau	110-800 1201-02 Police Admin Services Bureau	110-800 1401- 02/1404-06 Police Special Ops Bureau	110-850 201 PW Construction Management	110-850 403/405 PW Traffic and Transportatio n
1 Building Depreciation	\$0	\$53,202	\$0	\$0	\$0	\$0	\$169,605	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 110-400 City Attorney	0	106,302	70,868	23,623	5,906	4,725	59,057	29,528	0	35,434
4 110-450 Human Resources	11,584	31,145	28,961	14,480	52,130	115,844	30,409	82,539	13,901	23,169
5 110-500-1100 City Clerk	0	41,904	0	0	0	0	0	0	0	0
6 110-500-0100 Office of Mayor and City Council	3,716	14,779	16,929	8,333	27,277	68,909	17,709	48,566	8,346	18,809
7 110-550 City Manager	0	153,991	29,472	14,229	40,723	122,485	30,687	85,221	14,995	43,889
8 110-900 Recreation and Parks Open Space	0	32,865	0	0	0	0	34,677	0	0	0
9 110-900-1101 Recreation and Parks Facilities	0	68,423	0	0	0	0	166,406	0	0	0
10 110-700 Finance	0	113,624	28,002	18,567	51,596	106,363	78,121	94,807	18,636	60,457
11 110-750 Information Technology	0	337,701	0	0	0	0	0	3,934	19,668	31,468
12 110-850-0100 PW Management and Support	0	0	0	0	0	0	0	0	86,349	156,649
13 110-850 PW-0803 Fleet	0	10,649	5,324	0	47,920	330,113	0	63,893	47,920	37,271
14 110-900-0101 Recreation and Parks Admin and Support	0	0	0	0	0	0	0	0	0	0
15 110-950 Non-Departmental	0	64,164	1,361	657	124,332	5,658	1,418	3,937	693	2,027
16 110-800 1001-02 Police Office of the Chief of Police	0	0	0	0	0	583,428	146,172	405,930	0	0
Total Current Allocations	\$15,300	\$1,028,748	\$180,919	\$79,889	\$349,883	\$1,337,524	\$734,260	\$818,355	\$210,507	\$409,174

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Department	110-850 702-03 PW Operations and Maintenance	110-850 3305 PW Engineering	110-850 9401 PW Environmental Management	110-900-0105 Rec and Parks Capital Projects	110-900-0150 Special Events	110-900-1001 Recreation Svcs Admin	110-900-2006 Recreation Svcs Afterschool	110-900-2008 Recreation Svcs Teens	110-900-2011 Recreation Svcs Summer Playgrounds	110-900-2021 Recreation Svcs Arts
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 110-400 City Attorney	0	47,245	23,623	47,245	0	23,623	0	0	0	0
4 110-450 Human Resources	61,542	13,032	4,634	2,896	14,480	11,584	4,344	4,344	2,317	5,792
5 110-500-1100 City Clerk	0	0	0	0	0	0	0	0	0	0
6 110-500-0100 Office of Mayor and City Council	34,383	7,758	2,763	2,080	10,287	7,255	2,223	3,060	2,301	3,893
7 110-550 City Manager	56,489	13,801	4,924	4,439	21,767	13,651	3,200	6,431	6,009	7,852
8 110-900 Recreation and Parks Open Space	0	0	0	0	0	0	0	0	0	0
9 110-900-1101 Recreation and Parks Facilities	0	0	0	0	0	0	0	0	0	0
10 110-700 Finance	128,411	22,919	48,553	7,020	82,475	25,323	16,786	23,729	68,351	16,695
11 110-750 Information Technology	70,803	0	11,801	0	0	3,934	7,867	0	7,867	0
12 110-850-0100 PW Management and Support	382,782	81,386	29,941	0	0	0	0	0	0	0
13 110-850 PW-0803 Fleet	559,062	5,324	0	0	21,298	15,973	0	0	0	0
14 110-900-0101 Recreation and Parks Admin and Support	0	0	0	44,823	219,808	137,855	32,311	64,938	60,680	79,295
15 110-950 Non-Departmental	2,610	638	227	205	1,006	631	148	297	278	363
16 110-800 1001-02 Police Office of the Chief of Police	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$1,296,082	\$192,105	\$126,465	\$108,708	\$371,121	\$239,828	\$66,878	\$102,800	\$147,802	\$113,890

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Department	110-900-3012 Recreations Svcs Summer Camps	110-900-3016 Recreation Svcs Classes	110-900-3115 Recreation Svcs Childcare	110-900-5061 Recreation Svcs Adult Sports	110-900-5062 Recreation Svcs Youth Sports	110-900-4041 Rec & Parks Senior Center Ops	110-900-4043 Rec & Parks Senior Citizen Support Svcs	110-900-4045 Rec & Parks Senior Citizen Recreation	110-900-4047 Rec & Parks Senior Citizen Sports & Fitness	110-900-9100 Rec & Parks Community Svcs Admin
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 110-400 City Attorney	0	0	0	0	0	0	0	0	0	11,811
4 110-450 Human Resources	4,634	4,634	7,819	4,344	5,213	14,480	21,431	5,213	4,344	8,688
5 110-500-1100 City Clerk	0	0	0	0	0	0	0	0	0	0
6 110-500-0100 Office of Mayor and City Council	4,333	3,777	3,934	2,855	3,657	8,110	11,515	3,339	3,083	4,579
7 110-550 City Manager	10,981	8,838	5,501	5,638	7,658	13,367	17,904	6,432	6,520	6,914
8 110-900 Recreation and Parks Open Space	0	0	0	0	0	0	0	0	0	0
9 110-900-1101 Recreation and Parks Facilities	0	0	0	0	0	0	0	0	0	0
10 110-700 Finance	69,639	54,809	17,283	21,398	103,506	40,234	34,405	16,339	23,914	13,173
11 110-750 Information Technology	15,734	15,734	3,934	3,934	0	0	0	0	0	0
12 110-850-0100 PW Management and	0	0	0	0	0	0	0	0	0	0
13 110-850 PW-0803 Fleet	0	0	0	0	0	0	31,946	0	0	0
14 110-900-0101 Recreation and Parks Admin and Support	110,893	89,244	55,554	56,929	77,333	134,978	180,797	64,952	65,836	69,823
15 110-950 Non-Departmental	507	408	254	260	354	617	827	297	301	319
16 110-800 1001-02 Police Office of the Chief of Police	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	\$216,722	\$177,444	\$94,280	\$95,357	\$197,721	\$211,786	\$298,826	\$96,573	\$103,998	\$115,308

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Department	110-900- 9101 Rec & Parks Caregiver Grants	110-900- 9600 Rec & Parks Youth Dev & Family Svcs	110-900- 9601 Rec & Parks Linkages to Learning	Fund 210 Water	Fund 220 Sewer	Fund 230 Refuse	Fund 320 Parking	Fund 330 Stormwater Management	Fund 340 RedGate Golf Course	Fund 350 Special Activities
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 110-400 City Attorney	0	0	0	17,717	17,717	1,181	2,953	14,764	2,953	0
4 110-450 Human Resources	0	11,584	5,792	107,590	53,867	96,150	11,584	60,818	0	0
5 110-500-1100 City Clerk	0	0	0	0	0	0	0	0	0	0
6 110-500-0100 Office of Mayor and City Council	0	6,149	3,215	68,646	45,496	57,186	6,029	36,025	0	3,476
7 110-550 City Manager	0	9,387	5,234	264,948	120,629	182,306	8,923	64,078	0	13,409
8 110-900 Recreation and Parks Open Space	0	0	0	0	0	0	0	0	0	0
9 110-900-1101 Recreation and Parks Facilities	0	0	0	0	0	0	0	0	0	0
10 110-700 Finance	34,648	22,177	11,367	302,096	168,979	103,700	42,183	111,129	375	47,128
11 110-750 Information Technology	0	0	0	113,046	36,265	75,946	0	52,345	0	0
12 110-850-0100 PW Management and Support	0	0	0	533,481	342,417	653,395	0	416,848	0	0
13 110-850 PW-0803 Fleet	0	10,649	0	122,461	85,190	319,464	10,649	47,920	0	0
14 110-900-0101 Recreation and Parks Admin and Support	0	94,795	52,854	0	0	0	0	0	0	0
15 110-950 Non-Departmental	0	434	242	42,443	5,028	126,717	14,502	2,943	0	619
16 110-800 1001-02 Police Office of the Chief of Police	0	0	0	0	0	0	42,503	0	0	0
Total Current Allocations	\$34,648	\$155,175	\$78,704	\$1,572,429	\$875,590	\$1,616,045	\$139,326	\$806,871	\$3,328	\$64,632

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Department	Fund 380 Speed Camera	Fund 550 Debt Service	All Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$1,713	\$0	\$0	\$0	\$224,520
2 Equipment Depreciation	0	0	0	0	0
3 110-400 City Attorney	2,953	0	0	0	549,228
4 110-450 Human Resources	15,929	0	0	0	973,245
5 110-500-1100 City Clerk	0	0	0	0	41,904
6 110-500-0100 Office of Mayor and City Council	11,728	517	0	0	597,028
7 110-550 City Manager	25,534	1,993	13,328	0	1,473,778
8 110-900 Recreation and Parks Open Space	350	0	0	0	67,892
9 110-900-1101 Recreation and Parks Facilities	1,681	0	0	0	236,510
10 110-700 Finance	31,595	3,022	13,934	0	2,297,468
11 110-750 Information Technology	4,716	0	0	0	816,694
12 110-850-0100 PW Management and Support	0	0	0	0	2,683,249
13 110-850 PW-0803 Fleet	15,973	0	0	0	1,788,997
14 110-900-0101 Recreation and Parks Admin and Support	0	0	0	0	1,693,697
15 110-950 Non-Departmental	104,812	92	0	0	512,627
16 110-800 1001-02 Police Office of the Chief of Police	121,623	0	0	0	1,299,656
Total Current Allocations	\$338,607	\$5,624	\$27,262	\$0	\$15,256,494

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- **Detail Schedules**

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BUILDING DEPRECIATION
Nature and Extent of Services

Building depreciation is an allowable cost which is claimed to recover the cost of buildings, improvements and facilities provided by the City to meet the office space requirements of City departments. In accordance with Office of Management and Budget Circular A-87, the depreciation expense for buildings reported by the City is an allowable cost. Depreciation expense has been included for the City Hall building.

City Hall – In FY 14 the depreciation expense for City Hall building and improvements is \$288,855. These costs were allocated based on the square footage of occupants.

Police- In FY 14 the depreciation expense for the Police Station is \$171,318. These costs were allocated based on the square footage of occupants.

GUDE- The expense for the construction of the new reconditioned GUDE Facility is \$9,262,284 (50 year life), the annual depreciation is \$185,246. The estimated annual interest is \$153,306. These costs were allocated based on the square footage of occupants.

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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	City Hall Bldg Improvements	Police	GUDE Depreciation
<hr/>						
Personnel Costs						
Salaries	S	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0
<hr/>						
Services & Supplies Cost						
Building Depreciation	P	645,419	0	288,855	171,318	185,246
Interest for GUDE Facility	P	153,307	0	0	0	153,307
Subtotal - Services & Supplies		798,726	0	288,855	171,318	338,553
<hr/>						
Department Cost Total		798,726	0	288,855	171,318	338,553
<hr/>						
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
<hr/>						
Total Costs After Adjustments		798,726	0	288,855	171,318	338,553
<hr/>						
General Admin Distribution			0	0	0	0
<hr/>						
Grand Total		\$798,726		\$288,855	\$171,318	\$338,553
<hr/>						

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
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B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:1 Building Depreciation

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City of Rockville, Maryland
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City Hall Bldg Improvements Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	924	2.66%	\$7,679	\$0	\$7,679	\$0	\$7,679
4 110-450 Human Resources	1,747	5.03%	14,518	0	14,518	0	14,518
5 110-500-1100 City Clerk	372	1.07%	3,091	0	3,091	0	3,091
6 110-500-0100 Office of Mayor and City Council	1,922	5.53%	15,972	0	15,972	0	15,972
7 110-550 City Manager	5,195	14.95%	43,172	0	43,172	0	43,172
10 110-700 Finance	3,428	9.86%	28,487	0	28,487	0	28,487
11 110-750 Information Technology	2,488	7.16%	20,676	0	20,676	0	20,676
12 110-850-0100 PW Management and Support	7,081	20.37%	58,845	0	58,845	0	58,845
14 110-900-0101 Recreation and Parks Admin and Support	5,200	14.96%	43,213	0	43,213	0	43,213
18 110-600 101/200 CPDS Management	6,402	18.42%	53,202	0	53,202	0	53,202
Subtotal	34,759	100.00%	288,855	0	288,855	0	288,855
Direct Bills					0		0
Total					\$288,855		\$288,855

Basis Units: Square Footage of Occupied Space
 Source: R&P Facilities

City of Rockville, Maryland
Full Cost Plan

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Police Allocations**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 110-800 1201-02 Police Admin Services Bureau	25,936	99.00%	\$169,605	\$0	\$169,605	\$0	\$169,605
57 Fund 380 Speed Camera	262	1.00%	1,713	0	1,713	0	1,713
Subtotal	26,198	100.00%	171,318	0	171,318	0	171,318
Direct Bills					0		0
Total					\$171,318		\$171,318

Basis Units: Square Footage of Occupied Space
 Source: R&P Facilities

City of Rockville, Maryland
Full Cost Plan

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GUDE Depreciation Allocations

Dept:1 Building Depreciation

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	110-900-1101 Recreation and Parks Facilities	5,736	11.90%	\$40,297	\$0	\$40,297	\$0	\$40,297
10	110-700 Finance	9,629	19.98%	67,646	0	67,646	0	67,646
11	110-750 Information Technology	48	0.10%	337	0	337	0	337
12	110-850-0100 PW Management and Support	32,778	68.02%	230,273	0	230,273	0	230,273
Subtotal		48,191	100.00%	338,553	0	338,553	0	338,553
Direct Bills						0		0
Total						\$338,553		\$338,553

Basis Units: Square Footage of Occupied Space
 Source: R&P Facilities

**City of Rockville, Maryland
Full Cost Plan**

FY 2015 For Use in FY2016
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Allocation Summary

Dept:1 Building Depreciation

Department	City Hall Bldg Improvements	Police	GUDE Depreciation	Total
3 110-400 City Attorney	\$7,679	\$0	\$0	\$7,679
4 110-450 Human Resources	14,518	0	0	14,518
5 110-500-1100 City Clerk	3,091	0	0	3,091
6 110-500-0100 Office of Mayor and City Council	15,972	0	0	15,972
7 110-550 City Manager	43,172	0	0	43,172
9 110-900-1101 Recreation and Parks Facilities	0	0	40,297	40,297
10 110-700 Finance	28,487	0	67,646	96,133
11 110-750 Information Technology	20,676	0	337	21,013
12 110-850-0100 PW Management and Support	58,845	0	230,273	289,118
14 110-900-0101 Recreation and Parks Admin and Support	43,213	0	0	43,213
18 110-600 101/200 CPDS Management	53,202	0	0	53,202
23 110-800 1201-02 Police Admin Services Bureau	0	169,605	0	169,605
57 Fund 380 Speed Camera	0	1,713	0	1,713
Total	\$288,855	\$171,318	\$338,553	\$798,726

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
2/10/2015

Equipment Depreciation
Nature and Extent of Services

Using local revenue sources, the City acquires equipment in support of its services. OMB A-87 recognizes that a portion of the cost of the equipment goes to support federal programs and permits capitalized equipment to be allocated to the cost of providing a service. In accordance with the guidelines, the City maintains an equipment depreciation schedule. Annual depreciation for equipment assigned to departments for FY 2014 (\$591,036) is allocated based on the departmental equipment inventories subject to depreciation. The source of the cost of equipment and FY 2014 depreciation is the City's capital assets inventory report.

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
2/10/2015

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
Subtotal - Personnel Costs		0	0	0
<hr/>				
Services & Supplies Cost				
Equipment Depreciation	P	591,036	0	591,036
Subtotal - Services & Supplies		591,036	0	591,036
<hr/>				
Department Cost Total		591,036	0	591,036
<hr/>				
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
<hr/>				
Total Costs After Adjustments		591,036	0	591,036
<hr/>				
General Admin Distribution			0	0
<hr/>				
Grand Total		\$591,036		\$591,036
<hr/>				

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
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B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:2 Equipment Depreciation

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City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
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Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 110-450 Human Resources	6,190	1.05%	\$6,190	\$0	\$6,190	\$0	\$6,190
7 110-550 City Manager	3,535	0.60%	3,535	0	3,535	0	3,535
10 110-700 Finance	104,507	17.68%	104,507	0	104,507	0	104,507
11 110-750 Information Technology	141,543	23.95%	141,543	0	141,543	0	141,543
12 110-850-0100 PW Management and Support	3,412	0.58%	3,412	0	3,412	0	3,412
13 110-850 PW-0803 Fleet	291,746	49.36%	291,746	0	291,746	0	291,746
14 110-900-0101 Recreation and Parks Admin and Support	40,104	6.79%	40,104	0	40,104	0	40,104
Subtotal	591,037	100.00%	591,036	0	591,036	0	591,036
Direct Bills					0		0
Total					\$591,036		\$591,036

Basis Units: Equipment Depreciation by Department
 Source: Finance Depreciation Schedule

**City of Rockville, Maryland
Full Cost Plan**

FY 2015 For Use in FY2016
2/10/2015

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Total
4 110-450 Human Resources	\$6,190	\$6,190
7 110-550 City Manager	3,535	3,535
10 110-700 Finance	104,507	104,507
11 110-750 Information Technology	141,543	141,543
12 110-850-0100 PW Management and Support	3,412	3,412
13 110-850 PW-0803 Fleet	291,746	291,746
14 110-900-0101 Recreation and Parks Admin and Support	40,104	40,104
Total	\$591,036	\$591,036

City of Rockville, Maryland
Full Cost Plan

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2/10/2015

CITY ATTORNEY (110-400)
Nature and Extent of Services

The City Attorney's Office (CAO) is the department responsible for providing legal support to the City of Rockville including serving as the legal advisor to the Mayor and Council, all Boards and Commissions, and the City staff on all legal matters affecting the City; reviewing for legal sufficiency all agreements to which the City is a party; preparing and/or reviewing legal documents for the City; preparing and/or reviewing amendments to the Rockville City Charter and Code for enactment by the Mayor and Council; and representing the City before administrative agencies and Federal and State courts in legal proceedings in which the City has an interest.

- Legal Services - Costs are allocated based on the estimated staff time by department, division and fund provided by the City Attorney's Office.

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
2/10/2015

A. Department Costs

Dept:3 110-400 City Attorney

Description		Amount	General Admin	Legal Services
<hr/>				
Personnel Costs				
Salaries	S1	688,786	0	688,786
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	206,591	0	206,591
Subtotal - Personnel Costs		<hr/> 895,377	0	<hr/> 895,377
 Services & Supplies Cost				
Legal Fees	S	50,580	0	50,580
Software Maintenance and Subscriptio	S	1,927	0	1,927
Travel	S	1,868	0	1,868
Class & Professional Development	S	4,447	0	4,447
Dues, Fees, and Publications	S	16,673	0	16,673
Contract Services-Other	S	813	0	813
Office Equipment Maintenance	S	50	0	50
Contract Transportation Services	S	524	0	524
Other Equipment Leases	S	3,915	0	3,915
Program Supplies	S	3,203	0	3,203
Furniture & Equipment <\$5,000	S	1,921	0	1,921
Computer Hardware	D	2,997	0	0
Subtotal - Services & Supplies		<hr/> 88,918	0	<hr/> 85,921
Department Cost Total		984,295	0	981,298
 Adjustments to Cost				
Computer Hardware	D	(2,997)	0	0
Subtotal - Adjustments		<hr/> (2,997)	0	<hr/> 0
Total Costs After Adjustments		981,298	0	981,298
 General Admin Distribution				
			0	0
Grand Total		<hr/> \$981,298		<hr/> \$981,298

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
 2/10/2015

B. Incoming Costs - (Default Spread Expense%)

Dept:3 110-400 City Attorney

Department	First Incoming	Second Incoming	Legal Services
1 City Hall Bldg Improvements	\$7,679	\$0	\$7,679
Subtotal - Building Depreciation	7,679	0	7,679
4 Personnel Services	0	14,197	14,197
4 Safety & Risk Management	0	1,340	1,340
Subtotal - 110-450 Human Resources	0	15,536	15,536
5 Agenda Support	0	1,021	1,021
Subtotal - 110-500-1100 City Clerk	0	1,021	1,021
6 Citywide Support A	0	4,172	4,172
6 Citywide Support B	0	3,596	3,596
Subtotal - 110-500-0100 Office of Mayor	0	7,768	7,768
7 0101 Administration	0	13,566	13,566
7 0102 Citizens Support & Intergovernmental Affairs	0	6,012	6,012
7 1111 Graphics and Printing	0	12,833	12,833
Subtotal - 110-550 City Manager	0	32,411	32,411
8 City Hall	0	1,743	1,743
Subtotal - 110-900 Recreation and Parks	0	1,743	1,743
9 City Hall	0	7,714	7,714
Subtotal - 110-900-1101 Recreation and Parks	0	7,714	7,714
10 Systems Support & Control	0	3,335	3,335
10 Budget	0	6,512	6,512
10 Purchasing & Contracts	0	5,220	5,220
10 Payroll	0	2,787	2,787
10 Journal Entries	0	2,757	2,757
10 Travel	0	1,948	1,948
10 GAX and PO's	0	2,893	2,893
Subtotal - 110-700 Finance	0	25,451	25,451
11 IT Operations	0	35,487	35,487

**City of Rockville, Maryland
Full Cost Plan**

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B. Incoming Costs - (Default Spread Expense%)

Dept:3 110-400 City Attorney

Department	First Incoming	Second Incoming	Legal Services
11 GIS Operations	\$0	\$5,054	\$5,054
Subtotal - 110-750 Information Techno	0	40,541	40,541
15 Citywide Support	0	1,154	1,154
15 Liability Insurance	0	21,122	21,122
15 Worker's Comp, Unemployment, and D	0	37,697	37,697
Subtotal - 110-950 Non-Departmental	0	59,973	59,973
Total Incoming	7,679	192,158	199,837
C. Total Allocated		\$1,181,135	\$1,181,135
		100.00%	

City of Rockville, Maryland
Full Cost Plan

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2/10/2015

Legal Services Allocations

Dept:3 110-400 City Attorney

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 110-450 Human Resources	8.00	8.00%	\$79,118	\$0	\$79,118	\$15,373	\$94,491
5 110-500-1100 City Clerk	6.00	6.00%	59,339	0	59,339	11,529	70,868
6 110-500-0100 Office of Mayor and City	11.00	11.00%	108,787	0	108,787	21,137	129,925
7 110-550 City Manager	7.00	7.00%	69,228	0	69,228	13,451	82,679
8 110-900 Recreation and Parks Open S	3.00	3.00%	29,669	0	29,669	5,765	35,434
10 110-700 Finance	7.00	7.00%	69,228	0	69,228	13,451	82,679
11 110-750 Information Technology	2.00	2.00%	19,780	0	19,780	3,843	23,623
12 110-850-0100 PW Management and S	3.50	3.50%	34,614	0	34,614	6,726	41,340
14 110-900-0101 Recreation and Parks A	5.00	5.00%	49,449	0	49,449	9,608	59,057
16 110-800 1001-02 Police Office of the C	1.00	1.00%	9,890	0	9,890	1,922	11,811
18 110-600 101/200 CPDS Management &	9.00	9.00%	89,008	0	89,008	17,294	106,302
19 110-600 300-02 CPDS Planning and Z	6.00	6.00%	59,339	0	59,339	11,529	70,868
20 110-600 400 CPDS Long Range Plann	2.00	2.00%	19,780	0	19,780	3,843	23,623
21 110-600 501-02 CPDS Inspection Serv	0.50	0.50%	4,945	0	4,945	961	5,906
22 110-800 1101-02 Police Field Services	0.40	0.40%	3,956	0	3,956	769	4,725
23 110-800 1201-02 Police Admin Service	5.00	5.00%	49,449	0	49,449	9,608	59,057
24 110-800 1401-02/1404-06 Police Speci	2.50	2.50%	24,724	0	24,724	4,804	29,528
26 110-850 403/405 PW Traffic and Trans	3.00	3.00%	29,669	0	29,669	5,765	35,434
28 110-850 3305 PW Engineering	4.00	4.00%	39,559	0	39,559	7,686	47,245
29 110-850 9401 PW Environmental Manag	2.00	2.00%	19,780	0	19,780	3,843	23,623
30 110-900-0105 Rec and Parks Capital P	4.00	4.00%	39,559	0	39,559	7,686	47,245
32 110-900-1001 Recreation Svcs Admin	2.00	2.00%	19,780	0	19,780	3,843	23,623
46 110-900-9100 Rec & Parks Community	1.00	1.00%	9,890	0	9,890	1,922	11,811
50 Fund 210 Water	1.50	1.50%	14,835	0	14,835	2,882	17,717
51 Fund 220 Sewer	1.50	1.50%	14,835	0	14,835	2,882	17,717
52 Fund 230 Refuse	0.10	0.10%	989	0	989	192	1,181
53 Fund 320 Parking	0.25	0.25%	2,472	0	2,472	480	2,953
54 Fund 330 Stormwater Management	1.25	1.25%	12,362	0	12,362	2,402	14,764
55 Fund 340 RedGate Golf Course	0.25	0.25%	2,472	0	2,472	480	2,953
57 Fund 380 Speed Camera	0.25	0.25%	2,472	0	2,472	480	2,953
Subtotal	100.00	100.00%	988,977	0	988,977	192,158	1,181,135
Direct Bills					0		0
Total					\$988,977		\$1,181,135

Basis Units: Estimated Staff Time by Dept/Div/Fund

Source: City Attorney's Office

**City of Rockville, Maryland
Full Cost Plan**

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Allocation Summary

Dept:3 110-400 City Attorney

Department	Legal Services	Total
4 110-450 Human Resources	\$94,491	\$94,491
5 110-500-1100 City Clerk	70,868	70,868
6 110-500-0100 Office of Mayor and City	129,925	129,925
7 110-550 City Manager	82,679	82,679
8 110-900 Recreation and Parks Open S	35,434	35,434
10 110-700 Finance	82,679	82,679
11 110-750 Information Technology	23,623	23,623
12 110-850-0100 PW Management and S	41,340	41,340
14 110-900-0101 Recreation and Parks A	59,057	59,057
16 110-800 1001-02 Police Office of the C	11,811	11,811
18 110-600 101/200 CPDS Management &	106,302	106,302
19 110-600 300-02 CPDS Planning and Z	70,868	70,868
20 110-600 400 CPDS Long Range Plann	23,623	23,623
21 110-600 501-02 CPDS Inspection Serv	5,906	5,906
22 110-800 1101-02 Police Field Services	4,725	4,725
23 110-800 1201-02 Police Admin Service	59,057	59,057
24 110-800 1401-02/1404-06 Police Speci	29,528	29,528
26 110-850 403/405 PW Traffic and Trans	35,434	35,434
28 110-850 3305 PW Engineering	47,245	47,245
29 110-850 9401 PW Environmental Manag	23,623	23,623
30 110-900-0105 Rec and Parks Capital P	47,245	47,245
32 110-900-1001 Recreation Svcs Admin	23,623	23,623
46 110-900-9100 Rec & Parks Community	11,811	11,811
50 Fund 210 Water	17,717	17,717
51 Fund 220 Sewer	17,717	17,717
52 Fund 230 Refuse	1,181	1,181
53 Fund 320 Parking	2,953	2,953
54 Fund 330 Stormwater Management	14,764	14,764
55 Fund 340 RedGate Golf Course	2,953	2,953
57 Fund 380 Speed Camera	2,953	2,953
Total	\$1,181,135	\$1,181,135

**City of Rockville, Maryland
Full Cost Plan**

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**HUMAN RESOURCES (110-450)
Nature and Extent of Services**

The Department of Human Resources provides services to ensure that all City departments have the human resources necessary to support their respective missions, as well as to ensure appropriate classification, recruitment, testing, performance management and learning, benefits, labor relations, equal opportunity employment, and diversity. The Department oversees safety and risk management; policy and program administration; and manages a variety of employee events and special projects.

The HR department is functionalized and allocated into the following areas:

- Personnel Services - Costs are allocated based on FTE's by department, division and fund.
- Safety & Risk Management-Costs are allocated based on the worker's compensation costs by department.

City of Rockville, Maryland
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A. Department Costs

Dept:4 110-450 Human Resources

Description		Amount	General Admin	Personnel Services	Safety & Risk Management
<hr/>					
Personnel Costs					
Salaries	S1	765,858	0	678,077	87,781
<i>Salary % Split</i>			<i>.00%</i>	<i>88.54%</i>	<i>11.46%</i>
Benefits	P	265,945	0	226,275	39,670
Subtotal - Personnel Costs		<hr/> 1,031,803	<hr/> 0	<hr/> 904,352	<hr/> 127,451
<hr/>					
Services & Supplies Cost					
Consultants	P	20,710	0	20,710	0
Outside Trainers	P	47,588	0	26,858	20,730
Software Maintenance and Subscriptio	P	21,500	0	21,500	0
Medical Exams	P	15,361	0	0	15,361
Recruitment Expenses	P	40,507	0	40,507	0
Travel	P	339	0	0	339
Class & Professional Development	P	11,010	0	8,742	2,268
Dues, Fees, and Publications	P	3,728	0	3,321	407
Relocation Expenses	P	39,891	0	39,891	0
Contract Services-Other	P	3,730	0	3,730	0
Tuition Reimbursement	P	29,710	0	29,710	0
Office Equipment Maintenance	P	3,963	0	3,963	0
Program Supplies	P	31,074	0	30,855	219
Purchase/Inventory Issue Clothing	P	195	0	0	195
Furniture & Equipment <\$5,000	P	453	0	453	0
Subtotal - Services & Supplies		<hr/> 269,759	<hr/> 0	<hr/> 230,240	<hr/> 39,519
Department Cost Total		1,301,562	0	1,134,592	166,970
<hr/>					
Adjustments to Cost					
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		1,301,562	0	1,134,592	166,970
<hr/>					
General Admin Distribution			0	0	0
Grand Total		<hr/> <hr/> \$1,301,562		<hr/> <hr/> \$1,134,592	<hr/> <hr/> \$166,970

City of Rockville, Maryland
Full Cost Plan

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B. Incoming Costs - (Default Spread Expense%)

Dept:4 110-450 Human Resources

Department	First Incoming	Second Incoming	Personnel Services	Safety & Risk Management
1 City Hall Bldg Improvements	\$14,518	\$0	\$12,656	\$1,862
Subtotal - Building Depreciation	14,518	0	12,656	1,862
2 Equipment Depreciation	6,190	0	5,396	794
Subtotal - Equipment Depreciation	6,190	0	5,396	794
3 Legal Services	79,118	15,373	82,369	12,122
Subtotal - 110-400 City Attorney	79,118	15,373	82,369	12,122
4 Personnel Services	0	23,661	20,626	3,035
4 Safety & Risk Management	0	1,705	1,486	219
Subtotal - 110-450 Human Resources	0	25,365	22,111	3,254
5 Agenda Support	0	511	445	66
Subtotal - 110-500-1100 City Clerk	0	511	445	66
6 Citywide Support A	0	5,516	4,809	708
6 Citywide Support B	0	5,993	5,225	769
Subtotal - 110-500-0100 Office of Mayor	0	11,510	10,033	1,477
7 0101 Administration	0	17,939	15,638	2,301
7 0102 Citizens Support & Intergovernmental	0	7,949	6,929	1,020
7 1102 Website and Intranet	0	8,551	7,454	1,097
7 1111 Graphics and Printing	0	19,936	17,379	2,558
7 Mail	0	484	422	62
Subtotal - 110-550 City Manager	0	54,859	47,822	7,038
8 City Hall	0	3,295	2,872	423
Subtotal - 110-900 Recreation and Parks	0	3,295	2,872	423
9 City Hall	0	14,586	12,715	1,871
Subtotal - 110-900-1101 Recreation and Parks	0	14,586	12,715	1,871
10 Systems Support & Control	0	9,451	8,239	1,212
10 Budget	0	8,611	7,506	1,105

City of Rockville, Maryland
Full Cost Plan

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B. Incoming Costs - (Default Spread Expense%)

Dept:4 110-450 Human Resources

Department	First Incoming	Second Incoming	Personnel Services	Safety & Risk Management
10 Purchasing & Contracts	\$0	\$7,309	\$6,371	\$938
10 Revenue	0	19	17	2
10 Payroll	0	5,332	4,648	684
10 Journal Entries	0	9,580	8,351	1,229
10 Travel	0	5,454	4,755	700
10 GAX and PO's	0	5,741	5,004	736
Subtotal - 110-700 Finance	0	51,497	44,891	6,606
11 IT Operations	0	60,930	53,114	7,816
11 GIS Operations	0	4,043	3,525	519
Subtotal - 110-750 Information Techno	0	64,973	56,638	8,335
15 Citywide Support	0	1,526	1,330	196
15 Liability Insurance	0	21,122	18,412	2,710
15 Worker's Comp, Unemployment, and D	0	39,568	34,492	5,076
Subtotal - 110-950 Non-Departmental	0	62,215	54,234	7,981
Total Incoming	99,826	304,184	352,182	51,828
C. Total Allocated		\$1,705,572	\$1,486,774	\$218,798
			87.17%	12.83%

City of Rockville, Maryland
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Personnel Services Allocations

Dept:4 110-450 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	6.00	1.16%	\$14,197	\$0	\$14,197	\$0	\$14,197
4 110-450 Human Resources	10.00	1.94%	23,661	0	23,661	0	23,661
5 110-500-1100 City Clerk	3.00	0.58%	7,098	0	7,098	1,590	8,688
7 110-550 City Manager	21.00	4.07%	49,688	0	49,688	11,130	60,818
8 110-900 Recreation and Parks Open S	37.50	7.26%	88,728	0	88,728	19,875	108,604
9 110-900-1101 Recreation and Parks F	41.30	8.00%	97,720	0	97,720	21,889	119,609
10 110-700 Finance	21.50	4.16%	50,871	0	50,871	11,395	62,266
11 110-750 Information Technology	16.00	3.10%	37,857	0	37,857	8,480	46,338
12 110-850-0100 PW Management and S	3.70	0.72%	8,755	0	8,755	1,961	10,716
13 110-850 PW-0803 Fleet	8.00	1.55%	18,929	0	18,929	4,240	23,169
14 110-900-0101 Recreation and Parks A	10.00	1.94%	23,661	0	23,661	5,300	28,961
16 110-800 1001-02 Police Office of the C	5.00	0.97%	11,830	0	11,830	2,650	14,480
17 110-550-1201 CM Neighborhood Res	4.00	0.77%	9,464	0	9,464	2,120	11,584
18 110-600 101/200 CPDS Management &	8.00	1.55%	18,929	0	18,929	4,240	23,169
19 110-600 300-02 CPDS Planning and Z	10.00	1.94%	23,661	0	23,661	5,300	28,961
20 110-600 400 CPDS Long Range Plann	5.00	0.97%	11,830	0	11,830	2,650	14,480
21 110-600 501-02 CPDS Inspection Serv	18.00	3.49%	42,590	0	42,590	9,540	52,130
22 110-800 1101-02 Police Field Services	40.00	7.75%	94,644	0	94,644	21,200	115,844
23 110-800 1201-02 Police Admin Service	10.50	2.03%	24,844	0	24,844	5,565	30,409
24 110-800 1401-02/1404-06 Police Speci	28.50	5.52%	67,434	0	67,434	15,105	82,539
25 110-850 201 PW Construction Manage	4.80	0.93%	11,357	0	11,357	2,544	13,901
26 110-850 403/405 PW Traffic and Trans	8.00	1.55%	18,929	0	18,929	4,240	23,169
27 110-850 702-03 PW Operations and M	21.25	4.12%	50,279	0	50,279	11,263	61,542
28 110-850 3305 PW Engineering	4.50	0.87%	10,647	0	10,647	2,385	13,032
29 110-850 9401 PW Environmental Man	1.60	0.31%	3,786	0	3,786	848	4,634
30 110-900-0105 Rec and Parks Capital P	1.00	0.19%	2,366	0	2,366	530	2,896
31 110-900-0150 Special Events	5.00	0.97%	11,830	0	11,830	2,650	14,480
32 110-900-1001 Recreation Svcs Admin	4.00	0.77%	9,464	0	9,464	2,120	11,584
33 110-900-2006 Recreation Svcs Aftersc	1.50	0.29%	3,549	0	3,549	795	4,344
34 110-900-2008 Recreation Svcs Teens	1.50	0.29%	3,549	0	3,549	795	4,344
35 110-900-2011 Recreation Svcs Summe	0.80	0.15%	1,893	0	1,893	424	2,317
36 110-900-2021 Recreation Svcs Arts	2.00	0.39%	4,732	0	4,732	1,060	5,792
37 110-900-3012 Recreations Svcs Summr	1.60	0.31%	3,786	0	3,786	848	4,634
38 110-900-3016 Recreation Svcs Classe	1.60	0.31%	3,786	0	3,786	848	4,634
39 110-900-3115 Recreation Svcs Childca	2.70	0.52%	6,388	0	6,388	1,431	7,819
40 110-900-5061 Recreation Svcs Adult S	1.50	0.29%	3,549	0	3,549	795	4,344
41 110-900-5062 Recreation Svcs Youth S	1.80	0.35%	4,259	0	4,259	954	5,213
42 110-900-4041 Rec & Parks Senior Cen	5.00	0.97%	11,830	0	11,830	2,650	14,480
43 110-900-4043 Rec & Parks Senior Citiz	7.40	1.43%	17,509	0	17,509	3,922	21,431
44 110-900-4045 Rec & Parks Senior Citiz	1.80	0.35%	4,259	0	4,259	954	5,213
45 110-900-4047 Rec & Parks Senior Citiz	1.50	0.29%	3,549	0	3,549	795	4,344
46 110-900-9100 Rec & Parks Community	3.00	0.58%	7,098	0	7,098	1,590	8,688
48 110-900-9600 Rec & Parks Youth Dev	4.00	0.77%	9,464	0	9,464	2,120	11,584

City of Rockville, Maryland
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Personnel Services Allocations

Dept:4 110-450 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 110-900-9601 Rec & Parks Linkages tc	2.00	0.39%	\$4,732	\$0	\$4,732	\$1,060	\$5,792
50 Fund 210 Water	37.15	7.20%	87,900	0	87,900	19,690	107,590
51 Fund 220 Sewer	18.60	3.60%	44,009	0	44,009	9,858	53,867
52 Fund 230 Refuse	33.20	6.43%	78,554	0	78,554	17,596	96,150
53 Fund 320 Parking	4.00	0.77%	9,464	0	9,464	2,120	11,584
54 Fund 330 Stormwater Management	21.00	4.07%	49,688	0	49,688	11,130	60,818
57 Fund 380 Speed Camera	5.50	1.07%	13,013	0	13,013	2,915	15,929
Subtotal	516.30	100.00%	1,221,612	0	1,221,612	265,162	1,486,774
Direct Bills					0		0
Total					\$1,221,612		\$1,486,774

Basis Units: Total # of FTE's by Dept/Div/Fund

Source: Budget

City of Rockville, Maryland
Full Cost Plan

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 2/10/2015

Safety & Risk Management Allocations

Dept:4 110-450 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	7,275.27	0.75%	\$1,340	\$0	\$1,340	\$0	\$1,340
4 110-450 Human Resources	9,254.88	0.95%	1,705	0	1,705	0	1,705
6 110-500-0100 Office of Mayor and City	3,939.26	0.40%	726	0	726	160	886
7 110-550 City Manager	21,363.20	2.19%	3,935	0	3,935	869	4,803
10 110-700 Finance	23,355.17	2.39%	4,301	0	4,301	950	5,251
11 110-750 Information Technology	16,379.06	1.68%	3,017	0	3,017	666	3,683
12 110-850-0100 PW Management and S	485,444.16	49.73%	89,407	0	89,407	19,741	109,148
14 110-900-0101 Recreation and Parks A	266,482.02	27.30%	49,080	0	49,080	10,837	59,916
15 110-950 Non-Departmental	1,287.62	0.13%	237	0	237	52	290
16 110-800 1001-02 Police Office of the C	105,851.88	10.84%	19,495	0	19,495	4,305	23,800
18 110-600 101/200 CPDS Management :	35,473.61	3.63%	6,533	0	6,533	1,443	7,976
Subtotal	976,106.13	100.00%	179,776	0	179,776	39,022	218,798
Direct Bills					0		0
Total					\$179,776		\$218,798

Basis Units: Dollars paid by Dept/Div/Fund
 Source: Risk Management

City of Rockville, Maryland
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Allocation Summary

Dept:4 110-450 Human Resources

Department	Personnel Services	Safety & Risk Management	Total
3 110-400 City Attorney	\$14,197	\$1,340	\$15,536
4 110-450 Human Resources	23,661	1,705	25,365
5 110-500-1100 City Clerk	8,688	0	8,688
6 110-500-0100 Office of Mayor and City	0	886	886
7 110-550 City Manager	60,818	4,803	65,621
8 110-900 Recreation and Parks Open S	108,604	0	108,604
9 110-900-1101 Recreation and Parks F	119,609	0	119,609
10 110-700 Finance	62,266	5,251	67,517
11 110-750 Information Technology	46,338	3,683	50,020
12 110-850-0100 PW Management and S	10,716	109,148	119,864
13 110-850 PW-0803 Fleet	23,169	0	23,169
14 110-900-0101 Recreation and Parks A	28,961	59,916	88,877
15 110-950 Non-Departmental	0	290	290
16 110-800 1001-02 Police Office of the C	14,480	23,800	38,280
17 110-550-1201 CM Neighborhood Res	11,584	0	11,584
18 110-600 101/200 CPDS Management &	23,169	7,976	31,145
19 110-600 300-02 CPDS Planning and Z	28,961	0	28,961
20 110-600 400 CPDS Long Range Plann	14,480	0	14,480
21 110-600 501-02 CPDS Inspection Serv	52,130	0	52,130
22 110-800 1101-02 Police Field Services	115,844	0	115,844
23 110-800 1201-02 Police Admin Service	30,409	0	30,409
24 110-800 1401-02/1404-06 Police Speci	82,539	0	82,539
25 110-850 201 PW Construction Manage	13,901	0	13,901
26 110-850 403/405 PW Traffic and Trans	23,169	0	23,169
27 110-850 702-03 PW Operations and M	61,542	0	61,542
28 110-850 3305 PW Engineering	13,032	0	13,032
29 110-850 9401 PW Environmental Man	4,634	0	4,634
30 110-900-0105 Rec and Parks Capital P	2,896	0	2,896
31 110-900-0150 Special Events	14,480	0	14,480
32 110-900-1001 Recreation Svcs Admin	11,584	0	11,584
33 110-900-2006 Recreation Svcs Aftersc	4,344	0	4,344
34 110-900-2008 Recreation Svcs Teens	4,344	0	4,344
35 110-900-2011 Recreation Svcs Summe	2,317	0	2,317
36 110-900-2021 Recreation Svcs Arts	5,792	0	5,792
37 110-900-3012 Recreations Svcs Summ	4,634	0	4,634
38 110-900-3016 Recreation Svcs Classe	4,634	0	4,634
39 110-900-3115 Recreation Svcs Childc	7,819	0	7,819
40 110-900-5061 Recreation Svcs Adult S	4,344	0	4,344
41 110-900-5062 Recreation Svcs Youth	5,213	0	5,213
42 110-900-4041 Rec & Parks Senior Cen	14,480	0	14,480
43 110-900-4043 Rec & Parks Senior Citiz	21,431	0	21,431

**City of Rockville, Maryland
Full Cost Plan**

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Allocation Summary

Dept:4 110-450 Human Resources

Department	Personnel Services	Safety & Risk Management	Total
44 110-900-4045 Rec & Parks Senior Citiz	\$5,213	\$0	\$5,213
45 110-900-4047 Rec & Parks Senior Citiz	4,344	0	4,344
46 110-900-9100 Rec & Parks Community	8,688	0	8,688
48 110-900-9600 Rec & Parks Youth Dev	11,584	0	11,584
49 110-900-9601 Rec & Parks Linkages tc	5,792	0	5,792
50 Fund 210 Water	107,590	0	107,590
51 Fund 220 Sewer	53,867	0	53,867
52 Fund 230 Refuse	96,150	0	96,150
53 Fund 320 Parking	11,584	0	11,584
54 Fund 330 Stormwater Management	60,818	0	60,818
57 Fund 380 Speed Camera	15,929	0	15,929
Total	\$1,486,774	\$218,798	\$1,705,572

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
2/10/2015

CITY CLERK (110-500-1100)
Nature and Extent of Services

The Office of the City Clerk supports the Mayor and Council in carrying out their mission by providing administrative and clerical assistance, attending all official meetings of the elected body, preparing and managing the records of actions of the meetings, serving as a liaison between the Mayor and Council and the citizens of Rockville, coordinating the appointment process for the City boards and commissions, and administering a fair and impartial process for City elections.

The City Clerk's division is functionalized and allocated into the following areas:

- Mayor and Council Support - Costs are directly allocated to the Mayor and Council department.
- Agenda Support- Costs are allocated based on the number of agenda items by departments.
- Elections- Costs are unallowable per OMB A-87 guidelines.

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
2/10/2015

A. Department Costs

Dept:5 110-500-1100 City Clerk

Description		Amount	General Admin	Mayor & Council Support	Agenda Support	Elections
Personnel Costs						
Salaries	S1	281,810	73,750	89,531	73,440	45,090
Salary % Split			26.17%	31.77%	26.06%	16.00%
Benefits	S	91,774	24,017	29,157	23,916	14,684
Subtotal - Personnel Costs		373,584	97,767	118,688	97,356	59,773
Services & Supplies Cost						
Consultants	S	385	101	122	100	62
Postage	S	14,550	3,808	4,623	3,792	2,328
Travel	S	3,415	894	1,085	890	546
Class & Professional Development	S	100	26	32	26	16
Dues, Fees, and Publications	S	579	152	184	151	93
Contract Services-Other	S	6,300	1,649	2,002	1,642	1,008
Contract Transportation Services	S	1,056	276	335	275	169
Outside Printing	S	1,229	322	390	320	197
Other Equipment Leases	S	2,481	649	788	647	397
Program Supplies	S	25,251	6,608	8,022	6,580	4,040
Board and Commission Supplies	S	164	43	52	43	26
Furniture & Equipment <\$5,000	S	4,928	1,290	1,566	1,284	788
Subtotal - Services & Supplies		60,438	15,817	19,201	15,750	9,670
Department Cost Total		434,022	113,584	137,889	113,106	69,444
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		434,022	113,584	137,889	113,106	69,444
General Admin Distribution			(113,584)	48,876	40,092	24,615
Grand Total		\$434,022		\$186,765	\$153,198	\$94,059
not allocated						

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
 2/10/2015

B. Incoming Costs - (Default Spread Expense%)

Dept:5 110-500-1100 City Clerk

Department	First Incoming	Second Incoming	Mayor & Council Support	Agenda Support	Elections
1 City Hall Bldg Improvements	\$3,091	\$0	\$1,330	\$1,091	\$670
Subtotal - Building Depreciation	3,091	0	1,330	1,091	670
3 Legal Services	59,339	11,529	30,495	25,015	15,358
Subtotal - 110-400 City Attorney	59,339	11,529	30,495	25,015	15,358
4 Personnel Services	7,098	1,590	3,739	3,067	1,883
Subtotal - 110-450 Human Resources	7,098	1,590	3,739	3,067	1,883
5 Agenda Support	0	64,354	27,692	22,715	13,946
Subtotal - 110-500-1100 City Clerk	0	64,354	27,692	22,715	13,946
6 Citywide Support A	0	1,840	792	649	399
6 Citywide Support B	0	1,798	774	635	390
Subtotal - 110-500-0100 Office of Mayr	0	3,638	1,565	1,284	788
7 0101 Administration	0	5,982	2,574	2,111	1,296
7 0102 Citizens Support & Intergovernme	0	2,651	1,141	936	574
7 1102 Website and Intranet	0	4,275	1,840	1,509	927
7 1111 Graphics and Printing	0	23,659	10,181	8,351	5,127
7 Mail	0	1,392	599	491	302
Subtotal - 110-550 City Manager	0	37,959	16,334	13,398	8,226
8 City Hall	0	702	302	248	152
Subtotal - 110-900 Recreation and Parl	0	702	302	248	152
9 City Hall	0	3,106	1,336	1,096	673
Subtotal - 110-900-1101 Recreation an	0	3,106	1,336	1,096	673
10 Systems Support & Control	0	1,111	478	392	241
10 Budget	0	2,871	1,236	1,014	622
10 Purchasing & Contracts	0	6,265	2,696	2,211	1,358
10 Revenue	0	19	8	7	4
10 Payroll	0	1,634	703	577	354
10 Journal Entries	0	2,124	914	750	460

City of Rockville, Maryland
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B. Incoming Costs - (Default Spread Expense%)

Dept:5 110-500-1100 City Clerk

Department	First Incoming	Second Incoming	Mayor & Council Support	Agenda Support	Elections
10 Travel	\$0	\$1,169	\$503	\$413	\$253
10 GAX and PO's	0	5,073	2,183	1,791	1,099
Subtotal - 110-700 Finance	0	20,266	8,721	7,153	4,392
11 IT Operations	0	44,191	19,016	15,598	9,577
11 GIS Operations	0	5,054	2,175	1,784	1,095
Subtotal - 110-750 Information Techno	0	49,245	21,191	17,382	10,672
15 Citywide Support	0	509	219	180	110
Subtotal - 110-950 Non-Departmental	0	509	219	180	110
Total Incoming	69,528	192,897	112,925	92,629	56,871
C. Total Allocated		\$696,447	\$299,690	\$245,827	\$150,930
			43.03%	35.30%	21.67%

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
 2/10/2015

Mayor & Council Support Allocations

Dept:5 110-500-1100 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 110-500-0100 Office of Mayor and City	100	100.00%	\$216,684	\$0	\$216,684	\$83,006	\$299,690
Subtotal	100	100.00%	216,684	0	216,684	83,006	299,690
Direct Bills					0		0
Total					\$216,684		\$299,690

Basis Units: Direct allocation to Mayor & Council
 Source: Direct

City of Rockville, Maryland
Full Cost Plan

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 2/10/2015

Agenda Support Allocations

Dept:5 110-500-1100 City Clerk

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	2	0.57%	\$1,021	\$0	\$1,021	\$0	\$1,021
4 110-450 Human Resources	1	0.29%	511	0	511	0	511
5 110-500-1100 City Clerk	126	36.21%	64,354	0	64,354	0	64,354
7 110-550 City Manager	69	19.83%	35,241	0	35,241	21,452	56,694
10 110-700 Finance	39	11.21%	19,919	0	19,919	12,125	32,044
12 110-850-0100 PW Management and S	37	10.63%	18,898	0	18,898	11,503	30,401
14 110-900-0101 Recreation and Parks A	22	6.32%	11,236	0	11,236	6,840	18,076
16 110-800 1001-02 Police Office of the C	1	0.29%	511	0	511	311	822
18 110-600 101/200 CPDS Management :	51	14.66%	26,048	0	26,048	15,856	41,904
Subtotal	348	100.00%	177,740	0	177,740	68,087	245,827
Direct Bills					0		0
Total					\$177,740		\$245,827

Basis Units: Number of Egenda items by Dept
 Source: City Clerk's Office

**City of Rockville, Maryland
Full Cost Plan**

FY 2015 For Use in FY2016
2/10/2015

Allocation Summary

Dept:5 110-500-1100 City Clerk

Department	Mayor & Council Support	Agenda Support	Elections	Total
3 110-400 City Attorney	\$0	\$1,021	\$0	\$1,021
4 110-450 Human Resources	0	511	0	511
5 110-500-1100 City Clerk	0	64,354	0	64,354
6 110-500-0100 Office of Mayor and City	299,690	0	0	299,690
7 110-550 City Manager	0	56,694	0	56,694
10 110-700 Finance	0	32,044	0	32,044
12 110-850-0100 PW Management and S	0	30,401	0	30,401
14 110-900-0101 Recreation and Parks A	0	18,076	0	18,076
16 110-800 1001-02 Police Office of the C	0	822	0	822
18 110-600 101/200 CPDS Management &	0	41,904	0	41,904
Total	\$299,690	\$245,827	\$0	\$545,517

**City of Rockville, Maryland
Full Cost Plan**

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2/10/2015

**OFFICE OF MAYOR AND CITY COUNCIL (110-500-0100)
Nature and Extent of Services**

The Mayor and Council legislate for the protection and promotion of the health, safety, comfort, and welfare of the residents of Rockville and for the preservation of the City's property, rights, and privileges. The Mayor and Council conduct regularly scheduled meetings, which may include public hearings required by City law. They use these meetings and hearings to receive citizen input, provide instruction to staff, introduce and adopt legislation, discuss issues of concern to the community and review and approve the annual operating budget and the Capital Improvements Program (CIP).

The Office of Mayor and City Council is functionalized and allocated into the following areas:

- Citywide Support A - Costs are allocated based on FTE's by department, division and fund.
- Citywide Support B - Costs are allocated based on the FY 14 expenditures by department, division, and fund. (0100's-0400's).

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
2/10/2015

A. Department Costs

Dept:6 110-500-0100 Office of Mayor and City Council

Description		Amount	General Admin	Citywide Support A	Citywide Support B
Personnel Costs					
Salaries	S1	112,071	0	56,036	56,036
Salary % Split			.00%	50.00%	50.00%
Benefits	S	35,146	0	17,573	17,573
Subtotal - Personnel Costs		147,217	0	73,609	73,609
Services & Supplies Cost					
Advertising-Non Recruitment	S	14,803	0	7,402	7,402
Travel	S	13,899	0	6,950	6,950
Dues, Fees, and Publications	S	85,434	0	42,717	42,717
Contract Services-Other	S	151	0	76	76
Program Supplies	S	14,110	0	7,055	7,055
Furniture & Equipment <\$5,000	S	1,098	0	549	549
Subtotal - Services & Supplies		129,495	0	64,748	64,748
Department Cost Total		276,712	0	138,356	138,356
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		276,712	0	138,356	138,356
General Admin Distribution			0	0	0
Grand Total		\$276,712		\$138,356	\$138,356

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
2/10/2015

B. Incoming Costs - (Default Spread Expense%)

Dept:6 110-500-0100 Office of Mayor and City Council

Department	First Incoming	Second Incoming	Citywide Support A	Citywide Support B
1 City Hall Bldg Improvements	\$15,972	\$0	\$7,986	\$7,986
Subtotal - Building Depreciation	15,972	0	7,986	7,986
3 Legal Services	108,787	21,137	64,962	64,962
Subtotal - 110-400 City Attorney	108,787	21,137	64,962	64,962
4 Safety & Risk Management	726	160	443	443
Subtotal - 110-450 Human Resources	726	160	443	443
5 Mayor & Council Support	216,684	83,006	149,845	149,845
Subtotal - 110-500-1100 City Clerk	216,684	83,006	149,845	149,845
6 Citywide Support A	0	1,173	586	586
Subtotal - 110-500-0100 Office of Mayor	0	1,173	586	586
7 0101 Administration	0	3,814	1,907	1,907
7 0102 Citizens Support & Intergovernmental	0	1,690	845	845
7 0300 Cable TV	0	67,079	33,540	33,540
7 1101 Public Information Office	0	49,536	24,768	24,768
Subtotal - 110-550 City Manager	0	122,119	61,059	61,059
8 City Hall	0	3,625	1,812	1,812
Subtotal - 110-900 Recreation and Parks	0	3,625	1,812	1,812
9 City Hall	0	16,047	8,023	8,023
Subtotal - 110-900-1101 Recreation and Parks	0	16,047	8,023	8,023
10 Systems Support & Control	0	2,778	1,389	1,389
10 Budget	0	1,831	915	915
10 Revenue	0	58	29	29
10 Payroll	0	2,236	1,118	1,118
10 Journal Entries	0	2,847	1,423	1,423
10 Travel	0	7,792	3,896	3,896
10 GAX and PO's	0	1,602	801	801
Subtotal - 110-700 Finance	0	19,143	9,572	9,572
11 IT Operations	0	5,356	2,678	2,678

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B. Incoming Costs - (Default Spread Expense%)

Dept:6 110-500-0100 Office of Mayor and City Council

Department	First Incoming	Second Incoming	Citywide Support A	Citywide Support B
Subtotal - 110-750 Information Techno	\$0	\$5,356	\$2,678	\$2,678
15 Citywide Support	0	324	162	162
15 Liability Insurance	0	21,122	10,561	10,561
15 Worker's Comp, Unemployment, and D	0	34,545	17,272	17,272
Subtotal - 110-950 Non-Departmental	0	55,991	27,996	27,996
Total Incoming	342,169	327,757	334,963	334,963
C. Total Allocated		\$946,639	\$473,319	\$473,319
			50.00%	50.00%

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Citywide Support A Allocations

Dept:6 110-500-0100 Office of Mayor and City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	984,296	1.35%	\$4,172	\$0	\$4,172	\$0	\$4,172
4 110-450 Human Resources	1,301,564	1.78%	5,516	0	5,516	0	5,516
5 110-500-1100 City Clerk	434,023	0.59%	1,840	0	1,840	0	1,840
6 110-500-0100 Office of Mayor and City	276,712	0.38%	1,173	0	1,173	0	1,173
7 110-550 City Manager	3,297,194	4.52%	13,974	0	13,974	7,718	21,692
8 110-900 Recreation and Parks Open S	4,846,208	6.64%	20,540	0	20,540	11,343	31,883
9 110-900-1101 Recreation and Parks Fa	7,471,148	10.23%	31,665	0	31,665	17,487	49,152
10 110-700 Finance	2,586,906	3.54%	10,964	0	10,964	6,055	17,019
11 110-750 Information Technology	2,719,255	3.72%	11,525	0	11,525	6,365	17,890
12 110-850-0100 PW Management and S	476,634	0.65%	2,020	0	2,020	1,116	3,136
13 110-850 PW-0803 Fleet	1,588,992	2.18%	6,735	0	6,735	3,719	10,454
14 110-900-0101 Recreation and Parks Ar	440,778	0.60%	1,868	0	1,868	1,032	2,900
15 110-950 Non-Departmental	2,212,543	3.03%	9,377	0	9,377	5,179	14,556
16 110-800 1001-02 Police Office of the C	684,858	0.94%	2,903	0	2,903	1,603	4,506
18 110-600 101/200 CPDS Management a	1,116,844	1.53%	4,733	0	4,733	2,614	7,348
19 110-600 300-02 CPDS Planning and Z	1,161,377	1.59%	4,922	0	4,922	2,718	7,641
20 110-600 400 CPDS Long Range Plann	560,689	0.77%	2,376	0	2,376	1,312	3,689
21 110-600 501-02 CPDS Inspection Serv	1,604,714	2.20%	6,801	0	6,801	3,756	10,557
22 110-800 1101-02 Police Field Services	4,826,617	6.61%	20,456	0	20,456	11,297	31,754
23 110-800 1201-02 Police Admin Service	1,209,258	1.66%	5,125	0	5,125	2,830	7,956
24 110-800 1401-02/1404-06 Police Speci	3,358,204	4.60%	14,233	0	14,233	7,860	22,093
25 110-850 201 PW Construction Manage	590,879	0.81%	2,504	0	2,504	1,383	3,887
26 110-850 403/405 PW Traffic and Trans	1,729,484	2.37%	7,330	0	7,330	4,048	11,378
27 110-850 702-03 PW Operations and M	2,226,006	3.05%	9,434	0	9,434	5,210	14,645
28 110-850 3305 PW Engineering	543,854	0.74%	2,305	0	2,305	1,273	3,578
29 110-850 9401 PW Environmental Man	194,040	0.27%	822	0	822	454	1,277
30 110-900-0105 Rec and Parks Capital P	174,913	0.24%	741	0	741	409	1,151
31 110-900-0150 Special Events	857,750	1.17%	3,635	0	3,635	2,008	5,643
32 110-900-1001 Recreation Svcs Admin	537,946	0.74%	2,280	0	2,280	1,259	3,539
33 110-900-2006 Recreation Svcs Aftersc	126,086	0.17%	534	0	534	295	830
34 110-900-2008 Recreation Svcs Teens	253,407	0.35%	1,074	0	1,074	593	1,667
35 110-900-2011 Recreation Svcs Summe	236,789	0.32%	1,004	0	1,004	554	1,558
36 110-900-2021 Recreation Svcs Arts	309,429	0.42%	1,311	0	1,311	724	2,036
37 110-900-3012 Recreations Svcs Sumr	432,733	0.59%	1,834	0	1,834	1,013	2,847
38 110-900-3016 Recreation Svcs Classe	348,253	0.48%	1,476	0	1,476	815	2,291
39 110-900-3115 Recreation Svcs Childca	216,788	0.30%	919	0	919	507	1,426
40 110-900-5061 Recreation Svcs Adult S	222,153	0.30%	942	0	942	520	1,462
41 110-900-5062 Recreation Svcs Youth	301,776	0.41%	1,279	0	1,279	706	1,985
42 110-900-4041 Rec & Parks Senior Cen	526,721	0.72%	2,232	0	2,232	1,233	3,465
43 110-900-4043 Rec & Parks Senior Citiz	705,517	0.97%	2,990	0	2,990	1,651	4,642
44 110-900-4045 Rec & Parks Senior Citiz	253,460	0.35%	1,074	0	1,074	593	1,667
45 110-900-4047 Rec & Parks Senior Citiz	256,909	0.35%	1,089	0	1,089	601	1,690
46 110-900-9100 Rec & Parks Community	272,467	0.37%	1,155	0	1,155	638	1,793

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Citywide Support A Allocations

Dept:6 110-500-0100 Office of Mayor and City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 110-900-9600 Rec & Parks Youth Dev	369,914	0.51%	\$1,568	\$0	\$1,568	\$866	\$2,434
49 110-900-9601 Rec & Parks Linkages tc	206,252	0.28%	874	0	874	483	1,357
50 Fund 210 Water	5,189,062	7.11%	21,993	0	21,993	12,146	34,138
51 Fund 220 Sewer	4,289,281	5.87%	18,179	0	18,179	10,040	28,219
52 Fund 230 Refuse	4,004,862	5.49%	16,974	0	16,974	9,374	26,348
53 Fund 320 Parking	351,625	0.48%	1,490	0	1,490	823	2,313
54 Fund 330 Stormwater Management	2,510,845	3.44%	10,642	0	10,642	5,877	16,519
56 Fund 350 Special Activities	528,373	0.72%	2,239	0	2,239	1,237	3,476
57 Fund 380 Speed Camera	1,006,170	1.38%	4,264	0	4,264	2,355	6,619
58 Fund 550 Debt Service	78,550	0.11%	333	0	333	184	517
Subtotal	73,011,108	100.00%	309,441	0	309,441	163,879	473,319
Direct Bills					0		0
Total					\$309,441		\$473,319

Basis Units: FY 14 Expenditures by Dept/Div/Fund (0100's-0400's)

Source: FY 14 Actual Expenses

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Citywide Support B Allocations

Dept:6 110-500-0100 Office of Mayor and City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	6.00	1.16%	\$3,596	\$0	\$3,596	\$0	\$3,596
4 110-450 Human Resources	10.00	1.94%	5,993	0	5,993	0	5,993
5 110-500-1100 City Clerk	3.00	0.58%	1,798	0	1,798	0	1,798
7 110-550 City Manager	21.00	4.07%	12,586	0	12,586	6,920	19,506
8 110-900 Recreation and Parks Open S	37.50	7.26%	22,475	0	22,475	12,358	34,833
9 110-900-1101 Recreation and Parks F	41.30	8.00%	24,753	0	24,753	13,610	38,363
10 110-700 Finance	21.50	4.16%	12,886	0	12,886	7,085	19,971
11 110-750 Information Technology	16.00	3.10%	9,589	0	9,589	5,273	14,862
12 110-850-0100 PW Management and S	3.70	0.72%	2,218	0	2,218	1,219	3,437
13 110-850 PW-0803 Fleet	8.00	1.55%	4,795	0	4,795	2,636	7,431
14 110-900-0101 Recreation and Parks A	10.00	1.94%	5,993	0	5,993	3,295	9,289
16 110-800 1001-02 Police Office of the C	5.00	0.97%	2,997	0	2,997	1,648	4,644
17 110-550-1201 CM Neighborhood Res	4.00	0.77%	2,397	0	2,397	1,318	3,716
18 110-600 101/200 CPDS Management &	8.00	1.55%	4,795	0	4,795	2,636	7,431
19 110-600 300-02 CPDS Planning and Z	10.00	1.94%	5,993	0	5,993	3,295	9,289
20 110-600 400 CPDS Long Range Plann	5.00	0.97%	2,997	0	2,997	1,648	4,644
21 110-600 501-02 CPDS Inspection Serv	18.00	3.49%	10,788	0	10,788	5,932	16,720
22 110-800 1101-02 Police Field Services	40.00	7.75%	23,974	0	23,974	13,181	37,155
23 110-800 1201-02 Police Admin Service	10.50	2.03%	6,293	0	6,293	3,460	9,753
24 110-800 1401-02/1404-06 Police Speci	28.50	5.52%	17,081	0	17,081	9,392	26,473
25 110-850 201 PW Construction Manage	4.80	0.93%	2,877	0	2,877	1,582	4,459
26 110-850 403/405 PW Traffic and Trans	8.00	1.55%	4,795	0	4,795	2,636	7,431
27 110-850 702-03 PW Operations and M	21.25	4.12%	12,736	0	12,736	7,003	19,739
28 110-850 3305 PW Engineering	4.50	0.87%	2,697	0	2,697	1,483	4,180
29 110-850 9401 PW Environmental Man	1.60	0.31%	959	0	959	527	1,486
30 110-900-0105 Rec and Parks Capital P	1.00	0.19%	599	0	599	330	929
31 110-900-0150 Special Events	5.00	0.97%	2,997	0	2,997	1,648	4,644
32 110-900-1001 Recreation Svcs Admin	4.00	0.77%	2,397	0	2,397	1,318	3,716
33 110-900-2006 Recreation Svcs Aftersc	1.50	0.29%	899	0	899	494	1,393
34 110-900-2008 Recreation Svcs Teens	1.50	0.29%	899	0	899	494	1,393
35 110-900-2011 Recreation Svcs Summe	0.80	0.15%	479	0	479	264	743
36 110-900-2021 Recreation Svcs Arts	2.00	0.39%	1,199	0	1,199	659	1,858
37 110-900-3012 Recreations Svcs Summ	1.60	0.31%	959	0	959	527	1,486
38 110-900-3016 Recreation Svcs Classe	1.60	0.31%	959	0	959	527	1,486
39 110-900-3115 Recreation Svcs Childca	2.70	0.52%	1,618	0	1,618	890	2,508
40 110-900-5061 Recreation Svcs Adult S	1.50	0.29%	899	0	899	494	1,393
41 110-900-5062 Recreation Svcs Youth	1.80	0.35%	1,079	0	1,079	593	1,672
42 110-900-4041 Rec & Parks Senior Cen	5.00	0.97%	2,997	0	2,997	1,648	4,644
43 110-900-4043 Rec & Parks Senior Citiz	7.40	1.43%	4,435	0	4,435	2,439	6,874
44 110-900-4045 Rec & Parks Senior Citiz	1.80	0.35%	1,079	0	1,079	593	1,672
45 110-900-4047 Rec & Parks Senior Citiz	1.50	0.29%	899	0	899	494	1,393
46 110-900-9100 Rec & Parks Community	3.00	0.58%	1,798	0	1,798	989	2,787
48 110-900-9600 Rec & Parks Youth Dev	4.00	0.77%	2,397	0	2,397	1,318	3,716

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Citywide Support B Allocations

Dept:6 110-500-0100 Office of Mayor and City Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 110-900-9601 Rec & Parks Linkages tc	2.00	0.39%	\$1,199	\$0	\$1,199	\$659	\$1,858
50 Fund 210 Water	37.15	7.20%	22,266	0	22,266	12,242	34,508
51 Fund 220 Sewer	18.60	3.60%	11,148	0	11,148	6,129	17,277
52 Fund 230 Refuse	33.20	6.43%	19,898	0	19,898	10,941	30,839
53 Fund 320 Parking	4.00	0.77%	2,397	0	2,397	1,318	3,716
54 Fund 330 Stormwater Management	21.00	4.07%	12,586	0	12,586	6,920	19,506
57 Fund 380 Speed Camera	5.50	1.07%	3,296	0	3,296	1,812	5,109
Subtotal	516.30	100.00%	309,441	0	309,441	163,879	473,319
Direct Bills					0		0
Total					\$309,441		\$473,319

Basis Units: Total # of FTE's by Dept/Div/Fund

Source: Budget

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Allocation Summary

Dept:6 110-500-0100 Office of Mayor and City Council

Department	Citywide Support A	Citywide Support B	Total
3 110-400 City Attorney	\$4,172	\$3,596	\$7,768
4 110-450 Human Resources	5,516	5,993	11,510
5 110-500-1100 City Clerk	1,840	1,798	3,638
6 110-500-0100 Office of Mayor and City	1,173	0	1,173
7 110-550 City Manager	21,692	19,506	41,198
8 110-900 Recreation and Parks Open S	31,883	34,833	66,716
9 110-900-1101 Recreation and Parks F	49,152	38,363	87,515
10 110-700 Finance	17,019	19,971	36,990
11 110-750 Information Technology	17,890	14,862	32,752
12 110-850-0100 PW Management and S	3,136	3,437	6,573
13 110-850 PW-0803 Fleet	10,454	7,431	17,885
14 110-900-0101 Recreation and Parks Ar	2,900	9,289	12,189
15 110-950 Non-Departmental	14,556	0	14,556
16 110-800 1001-02 Police Office of the C	4,506	4,644	9,150
17 110-550-1201 CM Neighborhood Res	0	3,716	3,716
18 110-600 101/200 CPDS Management &	7,348	7,431	14,779
19 110-600 300-02 CPDS Planning and Z	7,641	9,289	16,929
20 110-600 400 CPDS Long Range Plann	3,689	4,644	8,333
21 110-600 501-02 CPDS Inspection Serv	10,557	16,720	27,277
22 110-800 1101-02 Police Field Services	31,754	37,155	68,909
23 110-800 1201-02 Police Admin Service	7,956	9,753	17,709
24 110-800 1401-02/1404-06 Police Speci	22,093	26,473	48,566
25 110-850 201 PW Construction Manage	3,887	4,459	8,346
26 110-850 403/405 PW Traffic and Trans	11,378	7,431	18,809
27 110-850 702-03 PW Operations and M	14,645	19,739	34,383
28 110-850 3305 PW Engineering	3,578	4,180	7,758
29 110-850 9401 PW Environmental Man	1,277	1,486	2,763
30 110-900-0105 Rec and Parks Capital P	1,151	929	2,080
31 110-900-0150 Special Events	5,643	4,644	10,287
32 110-900-1001 Recreation Svcs Admin	3,539	3,716	7,255
33 110-900-2006 Recreation Svcs Aftersc	830	1,393	2,223
34 110-900-2008 Recreation Svcs Teens	1,667	1,393	3,060
35 110-900-2011 Recreation Svcs Summe	1,558	743	2,301
36 110-900-2021 Recreation Svcs Arts	2,036	1,858	3,893
37 110-900-3012 Recreations Svcs Sumr	2,847	1,486	4,333
38 110-900-3016 Recreation Svcs Classe	2,291	1,486	3,777
39 110-900-3115 Recreation Svcs Childce	1,426	2,508	3,934
40 110-900-5061 Recreation Svcs Adult S	1,462	1,393	2,855
41 110-900-5062 Recreation Svcs Youth S	1,985	1,672	3,657
42 110-900-4041 Rec & Parks Senior Cen	3,465	4,644	8,110
43 110-900-4043 Rec & Parks Senior Citiz	4,642	6,874	11,515

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Allocation Summary

Dept:6 110-500-0100 Office of Mayor and City Council

Department	Citywide Support A	Citywide Support B	Total
44 110-900-4045 Rec & Parks Senior Citiz	\$1,667	\$1,672	\$3,339
45 110-900-4047 Rec & Parks Senior Citiz	1,690	1,393	3,083
46 110-900-9100 Rec & Parks Community	1,793	2,787	4,579
48 110-900-9600 Rec & Parks Youth Dev	2,434	3,716	6,149
49 110-900-9601 Rec & Parks Linkages tc	1,357	1,858	3,215
50 Fund 210 Water	34,138	34,508	68,646
51 Fund 220 Sewer	28,219	17,277	45,496
52 Fund 230 Refuse	26,348	30,839	57,186
53 Fund 320 Parking	2,313	3,716	6,029
54 Fund 330 Stormwater Management	16,519	19,506	36,025
56 Fund 350 Special Activities	3,476	0	3,476
57 Fund 380 Speed Camera	6,619	5,109	11,728
58 Fund 550 Debt Service	517	0	517
Total	\$473,319	\$473,319	\$946,639

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CITY MANAGER (110-550)
Nature and Extent of Services

The Department of the City Manager comprises three divisions and ten cost centers. The Administration Division, with three cost centers, leads the day-to-day management of the entire City government organization and implements the policies, priorities, initiatives and strategic goals of the Mayor and Council. The Communication and Public Information Division, with five cost centers, provides strategic community-wide and internal communication and public information services. Through the Neighborhood Resources Division, which consists of two cost centers, the Department maintains close connections with neighborhood and civic associations, individual residents, community organizations and local businesses to promote communication and ensure that the City responds to the specific needs of Rockville's diverse community. The costs associated with REDI and Neighborhood Resources Division are disallowed.

The City Manager's department is functionalized and allocated into the following areas:

- 0101 Administration- Costs are allocated based on the FY 14 expenditures by department, division, and fund. (0100's-0400's).
- 0102 Citizens Support and Intergovernmental-Costs are allocated based on the FY 14 expenditures by department, division, and fund. (0100's-0400's).
- 0300 Cable TV-Costs are allocated based on the # of press releases by department and fund.
- 1101 Public Information Office-Costs are allocated based on the # of press releases by department and fund.
- 1102 Website and Intranet-Costs are allocated based on the # of web users by department.
- 1111 Graphics and Printing- Costs are allocated based on the # of requests and copies by department and fund.
- Mail-Costs are allocated based on the postage usage by department.
- 0104 REDI-These costs are related to external services and disallowed.
- 1201 Neighborhood Resources-These costs are related to external services and disallowed.

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A. Department Costs

Dept:7 110-550 City Manager

Description		Amount	General Admin	0101 Administration	0102 Citizens Support & Intergovernm	0300 Cable TV	1101 Public Information Office	1102 Website and Intranet	1111 Graphics and Printing	Mail
Personnel Costs										
Salaries	S1	1,992,027	0	627,111	232,735	373,320	288,146	102,935	367,779	0
Salary % Split			.00%	31.48%	11.68%	18.74%	14.46%	5.17%	18.46%	.00%
Benefits	P	559,503	0	167,293	75,224	111,135	72,870	27,546	105,434	0
Subtotal - Personnel Costs		2,551,530	0	794,404	307,959	484,455	361,017	130,481	473,214	0
Services & Supplies Cost										
Consultants	P	144,650	0	16,745	108,000	0	4,530	3,875	11,500	0
Legal Fees	P	25,000	0	25,000	0	0	0	0	0	0
Postage	P	154,596	0	0	0	0	0	0	0	154,596
Advertising-Non Recruitment	P	1,538	0	0	0	0	1,538	0	0	0
Software Maintenance and Subscriptio	P	24,832	0	0	0	23,880	952	0	0	0
Office Equipment Rentals	P	225	0	0	0	0	0	0	225	0
Recruitment Expenses	P	40,640	0	40,640	0	0	0	0	0	0
Travel	P	6,103	0	3,645	2,063	0	395	0	0	0
Class & Professional Development	P	17,438	0	9,327	559	3,141	0	4,411	0	0
Dues, Fees, and Publications	P	7,042	0	3,402	300	1,860	1,130	0	350	0
Contract Services-Other	P	12,459	0	0	0	3,566	0	8,893	0	0
Office Equipment Maintenance	P	19,013	0	0	0	0	0	0	19,013	0
Communication Equip. Maint	P	16,311	0	0	0	16,311	0	0	0	0
Uniform Rental	P	234	0	0	0	0	0	0	234	0
Outside Printing	P	29,054	0	0	0	0	27,570	0	1,484	0
Color Copier Expense	P	(2,502)	0	0	0	0	0	0	(2,502)	0
Other Equipment Leases	P	36,372	0	0	0	0	0	0	36,372	0
Program Supplies	P	112,638	0	10,277	0	7,576	777	0	94,008	0
Chemicals	P	2,823	0	0	0	0	0	0	2,823	0
Computer Hardware	D	122,010	0	0	0	0	0	0	0	0
Computer Software	P	28,095	0	0	0	0	0	0	28,095	0
REDI	P	556,770	0	0	0	0	0	0	0	0
Other Outside Agencies	P	20,000	0	20,000	0	0	0	0	0	0
Rockville Chamber of Commerce	P	10,000	0	10,000	0	0	0	0	0	0

City of Rockville, Maryland
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A. Department Costs

Dept:7 110-550 City Manager

description	Amount	General Admin	0101 Administratio n	0102 Citizens Support & Intergovernm	0300 Cable TV	1101 Public Information Office	1102 Website and Intranet	1111 Graphics and Printing	Mail
0104 REDI Expenses P	0	0	0	0	0	0	0	0	0
1201 Neighborhood Resources Expense P	372,044	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies	1,757,385	0	139,036	110,922	56,334	36,892	17,179	191,602	154,596
Department Cost Total	4,308,915	0	933,441	418,881	540,789	397,908	147,661	664,815	154,596
Adjustments to Cost									
Computer Hardware D	(122,010)	0	0	0	0	0	0	0	0
Subtotal - Adjustments	(122,010)	0	0	0	0	0	0	0	0
Total Costs After Adjustments	4,186,905	0	933,441	418,881	540,789	397,908	147,661	664,815	154,596
General Admin Distribution		0	0	0	0	0	0	0	0
Grand Total	\$4,186,905		\$933,441	\$418,881	\$540,789	\$397,908	\$147,661	\$664,815	\$154,596

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A. Department Costs

Dept:7 110-550 City Manager

Description		Amount	0104 REDI	1201 Neighborhood Resources
Personnel Costs				
Salaries	S1	1,992,027	0	0
Salary % Split			.00%	.00%
Benefits	P	559,503	0	0
Subtotal - Personnel Costs		2,551,530	0	0
Services & Supplies Cost				
Consultants	P	144,650	0	0
Legal Fees	P	25,000	0	0
Postage	P	154,596	0	0
Advertising-Non Recruitment	P	1,538	0	0
Software Maintenance and Subscriptio	P	24,832	0	0
Office Equipment Rentals	P	225	0	0
Recruitment Expenses	P	40,640	0	0
Travel	P	6,103	0	0
Class & Professional Development	P	17,438	0	0
Dues, Fees, and Publications	P	7,042	0	0
Contract Services-Other	P	12,459	0	0
Office Equipment Maintenance	P	19,013	0	0
Communication Equip. Maint	P	16,311	0	0
Uniform Rental	P	234	0	0
Outside Printing	P	29,054	0	0
Color Copier Expense	P	(2,502)	0	0
Other Equipment Leases	P	36,372	0	0
Program Supplies	P	112,638	0	0
Chemicals	P	2,823	0	0
Computer Hardware	D	122,010	0	0
Computer Software	P	28,095	0	0
REDI	P	556,770	556,770	0
Other Outside Agencies	P	20,000	0	0
Rockville Chamber of Commerce	P	10,000	0	0

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A. Department Costs

Dept:7 110-550 City Manager

Description		Amount	0104 REDI	1201 Neighborhood Resources
0104 REDI Expenses	P	0	0	0
1201 Neighborhood Resources Expenses	P	372,044	0	372,044
Subtotal - Services & Supplies		1,757,385	556,770	372,044
Department Cost Total		4,308,915	556,770	372,044
Adjustments to Cost				
Computer Hardware	D	(122,010)	0	0
Subtotal - Adjustments		(122,010)	0	0
Total Costs After Adjustments		4,186,905	556,770	372,044
General Admin Distribution			0	0
Grand Total		<u>\$4,186,905</u>	<u>\$556,770</u>	<u>\$372,044</u>
			not allocated	not allocated

City of Rockville, Maryland
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B. Incoming Costs - (Default Spread Salary%)

Dept:7 110-550 City Manager

Department	First Incoming	Second Incoming	0101 Administration	0102 Citizens Support & Intergovernment	0300 Cable TV	1101 Public Information Office	1102 Website and Intranet	1111 Graphics and Printing	Mail	0104 REDI
1 City Hall Bldg Improvements	\$43,172	\$0	\$13,591	\$5,044	\$8,091	\$6,245	\$2,231	\$7,971	\$0	\$0
Subtotal - Building Depreciation	43,172	0	13,591	5,044	8,091	6,245	2,231	7,971	0	0
2 Equipment Depreciation	3,535	0	1,113	413	662	511	183	653	0	0
Subtotal - Equipment Depreciation	3,535	0	1,113	413	662	511	183	653	0	0
3 Legal Services	69,228	13,451	26,028	9,660	15,495	11,960	4,272	15,265	0	0
Subtotal - 110-400 City Attorney	69,228	13,451	26,028	9,660	15,495	11,960	4,272	15,265	0	0
4 Personnel Services	49,688	11,130	19,146	7,106	11,398	8,797	3,143	11,229	0	0
4 Safety & Risk Management	3,935	869	1,512	561	900	695	248	887	0	0
Subtotal - 110-450 Human Resources	53,622	11,999	20,658	7,667	12,298	9,492	3,391	12,115	0	0
5 Agenda Support	35,241	21,452	17,848	6,624	10,625	8,201	2,930	10,467	0	0
Subtotal - 110-500-1100 City Clerk	35,241	21,452	17,848	6,624	10,625	8,201	2,930	10,467	0	0
6 Citywide Support A	13,974	7,718	6,829	2,534	4,065	3,138	1,121	4,005	0	0
6 Citywide Support B	12,586	6,920	6,141	2,279	3,656	2,822	1,008	3,601	0	0
Subtotal - 110-500-0100 Office of Mayor	26,561	14,638	12,970	4,813	7,721	5,959	2,129	7,606	0	0
7 0101 Administration	0	45,444	14,306	5,309	8,516	6,573	2,348	8,390	0	0
7 0102 Citizens Support & Intergovernment	0	20,137	6,339	2,353	3,774	2,913	1,041	3,718	0	0
7 0300 Cable TV	0	81,054	25,517	9,470	15,190	11,724	4,188	14,965	0	0
7 1101 Public Information Office	0	59,856	18,843	6,993	11,217	8,658	3,093	11,051	0	0
7 1102 Website and Intranet	0	21,377	6,730	2,498	4,006	3,092	1,105	3,947	0	0
7 1111 Graphics and Printing	0	83,902	26,413	9,803	15,724	12,136	4,336	15,491	0	0
7 Mail	0	50,840	16,005	5,940	9,528	7,354	2,627	9,386	0	0
Subtotal - 110-550 City Manager	0	362,611	114,154	42,365	67,956	52,452	18,737	66,947	0	0
8 City Hall	0	9,798	3,084	1,145	1,836	1,417	506	1,809	0	0
Subtotal - 110-900 Recreation and Parks	0	9,798	3,084	1,145	1,836	1,417	506	1,809	0	0
9 City Hall	0	43,373	13,654	5,067	8,128	6,274	2,241	8,008	0	0
Subtotal - 110-900-1101 Recreation and Parks	0	43,373	13,654	5,067	8,128	6,274	2,241	8,008	0	0
10 Systems Support & Control	0	20,006	6,298	2,337	3,749	2,894	1,034	3,694	0	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 110-550 City Manager

Department	First Incoming	Second Incoming	0101 Administration	0102 Citizens Support & Intergovernment	0300 Cable TV	1101 Public Information Office	1102 Website and Intranet	1111 Graphics and Printing	Mail	0104 REDI
10 Budget	\$0	\$21,814	\$6,867	\$2,549	\$4,088	\$3,155	\$1,127	\$4,027	\$0	\$0
10 Purchasing & Contracts	0	27,147	8,546	3,172	5,087	3,927	1,403	5,012	0	0
10 Stockroom	0	139	44	16	26	20	7	26	0	0
10 Revenue	0	58	18	7	11	8	3	11	0	0
10 Payroll	0	13,606	4,283	1,590	2,550	1,968	703	2,512	0	0
10 Journal Entries	0	14,822	4,666	1,732	2,778	2,144	766	2,737	0	0
10 Travel	0	14,415	4,538	1,684	2,701	2,085	745	2,661	0	0
10 GAX and PO's	0	12,950	4,077	1,513	2,427	1,873	669	2,391	0	0
Subtotal - 110-700 Finance	0	124,955	39,337	14,599	23,418	18,075	6,457	23,070	0	0
11 IT Operations	0	151,991	47,848	17,758	28,484	21,985	7,854	28,061	0	0
11 Voice Communications	0	6,992	2,201	817	1,310	1,011	361	1,291	0	0
11 GIS Operations	0	1,011	318	118	189	146	52	187	0	0
Subtotal - 110-750 Information Techno	0	159,994	50,368	18,693	29,984	23,143	8,267	29,539	0	0
13 Fleet Services	0	9,840	3,098	1,150	1,844	1,423	508	1,817	0	0
Subtotal - 110-850 PW-0803 Fleet	0	9,840	3,098	1,150	1,844	1,423	508	1,817	0	0
15 Citywide Support	0	3,865	1,217	452	724	559	200	714	0	0
15 Liability Insurance	0	21,122	6,649	2,468	3,958	3,055	1,091	3,900	0	0
15 Worker's Comp, Unemployment, and D	0	51,009	16,058	5,960	9,559	7,378	2,636	9,418	0	0
Subtotal - 110-950 Non-Departmental	0	75,996	23,924	8,879	14,242	10,993	3,927	14,031	0	0
Total Incoming	231,360	848,106	339,827	126,118	202,299	156,145	55,780	199,297	0	0
C. Total Allocated		\$5,266,371	\$1,273,268	\$544,999	\$743,088	\$554,053	\$203,441	\$864,112	\$154,596	\$556,770
			24.18%	10.35%	14.11%	10.52%	3.86%	16.41%	2.94%	10.57%

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 110-550 City Manager

Department	First Incoming	Second Incoming	1201 Neighborhood Resources
1 City Hall Bldg Improvements	\$43,172	\$0	\$0
Subtotal - Building Depreciation	43,172	0	0
2 Equipment Depreciation	3,535	0	0
Subtotal - Equipment Depreciation	3,535	0	0
3 Legal Services	69,228	13,451	0
Subtotal - 110-400 City Attorney	69,228	13,451	0
4 Personnel Services	49,688	11,130	0
4 Safety & Risk Management	3,935	869	0
Subtotal - 110-450 Human Resources	53,622	11,999	0
5 Agenda Support	35,241	21,452	0
Subtotal - 110-500-1100 City Clerk	35,241	21,452	0
6 Citywide Support A	13,974	7,718	0
6 Citywide Support B	12,586	6,920	0
Subtotal - 110-500-0100 Office of Mayor	26,561	14,638	0
7 0101 Administration	0	45,444	0
7 0102 Citizens Support & Intergovernmental	0	20,137	0
7 0300 Cable TV	0	81,054	0
7 1101 Public Information Office	0	59,856	0
7 1102 Website and Intranet	0	21,377	0
7 1111 Graphics and Printing	0	83,902	0
7 Mail	0	50,840	0
Subtotal - 110-550 City Manager	0	362,611	0
8 City Hall	0	9,798	0
Subtotal - 110-900 Recreation and Parks	0	9,798	0
9 City Hall	0	43,373	0
Subtotal - 110-900-1101 Recreation and Parks	0	43,373	0
10 Systems Support & Control	0	20,006	0

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 110-550 City Manager

Department	First Incoming	Second Incoming	1201 Neighborhood Resources
10 Budget	\$0	\$21,814	\$0
10 Purchasing & Contracts	0	27,147	0
10 Stockroom	0	139	0
10 Revenue	0	58	0
10 Payroll	0	13,606	0
10 Journal Entries	0	14,822	0
10 Travel	0	14,415	0
10 GAX and PO's	0	12,950	0
Subtotal - 110-700 Finance	0	124,955	0
11 IT Operations	0	151,991	0
11 Voice Communications	0	6,992	0
11 GIS Operations	0	1,011	0
Subtotal - 110-750 Information Techno	0	159,994	0
13 Fleet Services	0	9,840	0
Subtotal - 110-850 PW-0803 Fleet	0	9,840	0
15 Citywide Support	0	3,865	0
15 Liability Insurance	0	21,122	0
15 Worker's Comp, Unemployment, and D	0	51,009	0
Subtotal - 110-950 Non-Departmental	0	75,996	0
Total Incoming	231,360	848,106	0
C. Total Allocated		\$5,266,371	\$372,044
			7.06%

City of Rockville, Maryland
Full Cost Plan

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0101 Administration Allocations

Dept:7 110-550 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	984,296	1.35%	\$13,566	\$0	\$13,566	\$0	\$13,566
4 110-450 Human Resources	1,301,564	1.78%	17,939	0	17,939	0	17,939
5 110-500-1100 City Clerk	434,023	0.59%	5,982	0	5,982	0	5,982
6 110-500-0100 Office of Mayor and City	276,712	0.38%	3,814	0	3,814	0	3,814
7 110-550 City Manager	3,297,194	4.52%	45,444	0	45,444	0	45,444
8 110-900 Recreation and Parks Open S	4,846,208	6.64%	66,793	0	66,793	19,394	86,187
9 110-900-1101 Recreation and Parks Fa	7,471,148	10.23%	102,971	0	102,971	29,898	132,869
10 110-700 Finance	2,586,906	3.54%	35,654	0	35,654	10,352	46,006
11 110-750 Information Technology	2,719,255	3.72%	37,478	0	37,478	10,882	48,360
12 110-850-0100 PW Management and S	476,634	0.65%	6,569	0	6,569	1,907	8,477
13 110-850 PW-0803 Fleet	1,588,992	2.18%	21,900	0	21,900	6,359	28,259
14 110-900-0101 Recreation and Parks Ar	440,778	0.60%	6,075	0	6,075	1,764	7,839
15 110-950 Non-Departmental	2,212,543	3.03%	30,494	0	30,494	8,854	39,349
16 110-800 1001-02 Police Office of the C	684,858	0.94%	9,439	0	9,439	2,741	12,180
18 110-600 101/200 CPDS Management &	1,116,844	1.53%	15,393	0	15,393	4,469	19,862
19 110-600 300-02 CPDS Planning and Z	1,161,377	1.59%	16,007	0	16,007	4,648	20,654
20 110-600 400 CPDS Long Range Plann	560,689	0.77%	7,728	0	7,728	2,244	9,971
21 110-600 501-02 CPDS Inspection Serv	1,604,714	2.20%	22,117	0	22,117	6,422	28,539
22 110-800 1101-02 Police Field Services	4,826,617	6.61%	66,523	0	66,523	19,315	85,838
23 110-800 1201-02 Police Admin Service	1,209,258	1.66%	16,667	0	16,667	4,839	21,506
24 110-800 1401-02/1404-06 Police Speci	3,358,204	4.60%	46,284	0	46,284	13,439	59,723
25 110-850 201 PW Construction Manage	590,879	0.81%	8,144	0	8,144	2,365	10,508
26 110-850 403/405 PW Traffic and Trans	1,729,484	2.37%	23,837	0	23,837	6,921	30,758
27 110-850 702-03 PW Operations and M	2,226,006	3.05%	30,680	0	30,680	8,908	39,588
28 110-850 3305 PW Engineering	543,854	0.74%	7,496	0	7,496	2,176	9,672
29 110-850 9401 PW Environmental Manag	194,040	0.27%	2,674	0	2,674	777	3,451
30 110-900-0105 Rec and Parks Capital P	174,913	0.24%	2,411	0	2,411	700	3,111
31 110-900-0150 Special Events	857,750	1.17%	11,822	0	11,822	3,433	15,255
32 110-900-1001 Recreation Svcs Admin	537,946	0.74%	7,414	0	7,414	2,153	9,567
33 110-900-2006 Recreation Svcs Aftersc	126,086	0.17%	1,738	0	1,738	505	2,242
34 110-900-2008 Recreation Svcs Teens	253,407	0.35%	3,493	0	3,493	1,014	4,507
35 110-900-2011 Recreation Svcs Summe	236,789	0.32%	3,264	0	3,264	948	4,211
36 110-900-2021 Recreation Svcs Arts	309,429	0.42%	4,265	0	4,265	1,238	5,503
37 110-900-3012 Recreations Svcs Summr	432,733	0.59%	5,964	0	5,964	1,732	7,696
38 110-900-3016 Recreation Svcs Classe	348,253	0.48%	4,800	0	4,800	1,394	6,193
39 110-900-3115 Recreation Svcs Childca	216,788	0.30%	2,988	0	2,988	868	3,855
40 110-900-5061 Recreation Svcs Adult S	222,153	0.30%	3,062	0	3,062	889	3,951
41 110-900-5062 Recreation Svcs Youth S	301,776	0.41%	4,159	0	4,159	1,208	5,367
42 110-900-4041 Rec & Parks Senior Cen	526,721	0.72%	7,260	0	7,260	2,108	9,367
43 110-900-4043 Rec & Parks Senior Citiz	705,517	0.97%	9,724	0	9,724	2,823	12,547
44 110-900-4045 Rec & Parks Senior Citiz	253,460	0.35%	3,493	0	3,493	1,014	4,508
45 110-900-4047 Rec & Parks Senior Citiz	256,909	0.35%	3,541	0	3,541	1,028	4,569
46 110-900-9100 Rec & Parks Community	272,467	0.37%	3,755	0	3,755	1,090	4,846

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0101 Administration Allocations

Dept:7 110-550 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 110-900-9600 Rec & Parks Youth Dev	369,914	0.51%	\$5,098	\$0	\$5,098	\$1,480	\$6,579
49 110-900-9601 Rec & Parks Linkages tc	206,252	0.28%	2,843	0	2,843	825	3,668
50 Fund 210 Water	5,189,062	7.11%	71,518	0	71,518	20,766	92,284
51 Fund 220 Sewer	4,289,281	5.87%	59,117	0	59,117	17,165	76,282
52 Fund 230 Refuse	4,004,862	5.49%	55,197	0	55,197	16,027	71,224
53 Fund 320 Parking	351,625	0.48%	4,846	0	4,846	1,407	6,253
54 Fund 330 Stormwater Management	2,510,845	3.44%	34,606	0	34,606	10,048	44,654
56 Fund 350 Special Activities	528,373	0.72%	7,282	0	7,282	2,114	9,397
57 Fund 380 Speed Camera	1,006,170	1.38%	13,868	0	13,868	4,027	17,894
58 Fund 550 Debt Service	78,550	0.11%	1,083	0	1,083	314	1,397
Subtotal	73,011,108	100.00%	1,006,275	0	1,006,275	266,993	1,273,268
Direct Bills					0		0
Total					\$1,006,275		\$1,273,268

Basis Units: FY 14 Expenditures by Dept/Div/Fund (0100's-0400's)

Source: FY 14 Actual Expenses

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0102 Citizens Support & Intergovernmental Affairs Allocations

Dept:7 110-550 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	984,296	1.35%	\$6,012	\$0	\$6,012	\$0	\$6,012
4 110-450 Human Resources	1,301,564	1.78%	7,949	0	7,949	0	7,949
5 110-500-1100 City Clerk	434,023	0.59%	2,651	0	2,651	0	2,651
6 110-500-0100 Office of Mayor and City	276,712	0.38%	1,690	0	1,690	0	1,690
7 110-550 City Manager	3,297,194	4.52%	20,137	0	20,137	0	20,137
8 110-900 Recreation and Parks Open S	4,846,208	6.64%	29,598	0	29,598	7,197	36,795
9 110-900-1101 Recreation and Parks Fa	7,471,148	10.23%	45,630	0	45,630	11,096	56,726
10 110-700 Finance	2,586,906	3.54%	15,799	0	15,799	3,842	19,641
11 110-750 Information Technology	2,719,255	3.72%	16,608	0	16,608	4,039	20,646
12 110-850-0100 PW Management and S	476,634	0.65%	2,911	0	2,911	708	3,619
13 110-850 PW-0803 Fleet	1,588,992	2.18%	9,705	0	9,705	2,360	12,065
14 110-900-0101 Recreation and Parks Ar	440,778	0.60%	2,692	0	2,692	655	3,347
15 110-950 Non-Departmental	2,212,543	3.03%	13,513	0	13,513	3,286	16,799
16 110-800 1001-02 Police Office of the C	684,858	0.94%	4,183	0	4,183	1,017	5,200
18 110-600 101/200 CPDS Management &	1,116,844	1.53%	6,821	0	6,821	1,659	8,480
19 110-600 300-02 CPDS Planning and Z	1,161,377	1.59%	7,093	0	7,093	1,725	8,818
20 110-600 400 CPDS Long Range Plann	560,689	0.77%	3,424	0	3,424	833	4,257
21 110-600 501-02 CPDS Inspection Serv	1,604,714	2.20%	9,801	0	9,801	2,383	12,184
22 110-800 1101-02 Police Field Services	4,826,617	6.61%	29,478	0	29,478	7,168	36,647
23 110-800 1201-02 Police Admin Service	1,209,258	1.66%	7,385	0	7,385	1,796	9,181
24 110-800 1401-02/1404-06 Police Speci	3,358,204	4.60%	20,510	0	20,510	4,988	25,498
25 110-850 201 PW Construction Manage	590,879	0.81%	3,609	0	3,609	878	4,486
26 110-850 403/405 PW Traffic and Trans	1,729,484	2.37%	10,563	0	10,563	2,569	13,131
27 110-850 702-03 PW Operations and M	2,226,006	3.05%	13,595	0	13,595	3,306	16,901
28 110-850 3305 PW Engineering	543,854	0.74%	3,322	0	3,322	808	4,129
29 110-850 9401 PW Environmental Manag	194,040	0.27%	1,185	0	1,185	288	1,473
30 110-900-0105 Rec and Parks Capital P	174,913	0.24%	1,068	0	1,068	260	1,328
31 110-900-0150 Special Events	857,750	1.17%	5,239	0	5,239	1,274	6,513
32 110-900-1001 Recreation Svcs Admin	537,946	0.74%	3,285	0	3,285	799	4,084
33 110-900-2006 Recreation Svcs Aftersc	126,086	0.17%	770	0	770	187	957
34 110-900-2008 Recreation Svcs Teens	253,407	0.35%	1,548	0	1,548	376	1,924
35 110-900-2011 Recreation Svcs Summe	236,789	0.32%	1,446	0	1,446	352	1,798
36 110-900-2021 Recreation Svcs Arts	309,429	0.42%	1,890	0	1,890	460	2,349
37 110-900-3012 Recreations Svcs Summr	432,733	0.59%	2,643	0	2,643	643	3,286
38 110-900-3016 Recreation Svcs Classe	348,253	0.48%	2,127	0	2,127	517	2,644
39 110-900-3115 Recreation Svcs Childca	216,788	0.30%	1,324	0	1,324	322	1,646
40 110-900-5061 Recreation Svcs Adult S	222,153	0.30%	1,357	0	1,357	330	1,687
41 110-900-5062 Recreation Svcs Youth S	301,776	0.41%	1,843	0	1,843	448	2,291
42 110-900-4041 Rec & Parks Senior Cen	526,721	0.72%	3,217	0	3,217	782	3,999
43 110-900-4043 Rec & Parks Senior Citiz	705,517	0.97%	4,309	0	4,309	1,048	5,357
44 110-900-4045 Rec & Parks Senior Citiz	253,460	0.35%	1,548	0	1,548	376	1,924
45 110-900-4047 Rec & Parks Senior Citiz	256,909	0.35%	1,569	0	1,569	382	1,951
46 110-900-9100 Rec & Parks Community	272,467	0.37%	1,664	0	1,664	405	2,069

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0102 Citizens Support & Intergovernmental Affairs Allocations

Dept:7 110-550 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 110-900-9600 Rec & Parks Youth Dev	369,914	0.51%	\$2,259	\$0	\$2,259	\$549	\$2,809
49 110-900-9601 Rec & Parks Linkages tc	206,252	0.28%	1,260	0	1,260	306	1,566
50 Fund 210 Water	5,189,062	7.11%	31,692	0	31,692	7,707	39,399
51 Fund 220 Sewer	4,289,281	5.87%	26,197	0	26,197	6,370	32,567
52 Fund 230 Refuse	4,004,862	5.49%	24,460	0	24,460	5,948	30,407
53 Fund 320 Parking	351,625	0.48%	2,148	0	2,148	522	2,670
54 Fund 330 Stormwater Management	2,510,845	3.44%	15,335	0	15,335	3,729	19,064
56 Fund 350 Special Activities	528,373	0.72%	3,227	0	3,227	785	4,012
57 Fund 380 Speed Camera	1,006,170	1.38%	6,145	0	6,145	1,494	7,639
58 Fund 550 Debt Service	78,550	0.11%	480	0	480	117	596
Subtotal	73,011,108	100.00%	445,912	0	445,912	99,087	544,999
Direct Bills					0		0
Total					\$445,912		\$544,999

Basis Units: FY 14 Expenditures by Dept/Div/Fund (0100's-0400's)

Source: FY 14 Actual Expenses

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0300 Cable TV Allocations

Dept:7 110-550 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 110-500-0100 Office of Mayor and City	24	11.48%	\$67,079	\$0	\$67,079	\$0	\$67,079
7 110-550 City Manager	29	13.88%	81,054	0	81,054	0	81,054
10 110-700 Finance	5	2.39%	13,975	0	13,975	5,094	19,069
12 110-850-0100 PW Management and S	17	8.13%	47,514	0	47,514	17,320	64,835
14 110-900-0101 Recreation and Parks A	94	44.98%	262,727	0	262,727	95,772	358,499
16 110-800 1001-02 Police Office of the C	18	8.61%	50,309	0	50,309	18,339	68,649
18 110-600 101/200 CPDS Management &	7	3.35%	19,565	0	19,565	7,132	26,697
50 Fund 210 Water	2	0.96%	5,590	0	5,590	2,038	7,628
51 Fund 220 Sewer	1	0.48%	2,795	0	2,795	1,019	3,814
52 Fund 230 Refuse	10	4.78%	27,950	0	27,950	10,189	38,138
59 All Other	2	0.96%	5,590	0	5,590	2,038	7,628
Subtotal	209	100.00%	584,147	0	584,147	158,941	743,088
Direct Bills					0		0
Total					\$584,147		\$743,088

Basis Units: # of Press Releases by Dept
 Source: City Manager's Office

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1101 Public Information Office Allocations

Dept:7 110-550 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 110-500-0100 Office of Mayor and City	24	11.48%	\$49,536	\$0	\$49,536	\$0	\$49,536
7 110-550 City Manager	29	13.88%	59,856	0	59,856	0	59,856
10 110-700 Finance	5	2.39%	10,320	0	10,320	3,932	14,252
12 110-850-0100 PW Management and S	17	8.13%	35,088	0	35,088	13,369	48,457
14 110-900-0101 Recreation and Parks A	94	44.98%	194,015	0	194,015	73,922	267,937
16 110-800 1001-02 Police Office of the C	18	8.61%	37,152	0	37,152	14,155	51,307
18 110-600 101/200 CPDS Management &	7	3.35%	14,448	0	14,448	5,505	19,953
50 Fund 210 Water	2	0.96%	4,128	0	4,128	1,573	5,701
51 Fund 220 Sewer	1	0.48%	2,064	0	2,064	786	2,850
52 Fund 230 Refuse	10	4.78%	20,640	0	20,640	7,864	28,504
59 All Other	2	0.96%	4,128	0	4,128	1,573	5,701
Subtotal	209	100.00%	431,374	0	431,374	122,678	554,053
Direct Bills					0		0
Total					\$431,374		\$554,053

Basis Units: # of Press Releases by Dept
 Source: City Manager's Office

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1102 Website and Intranet Allocations

Dept:7 110-550 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 110-450 Human Resources	6	5.36%	\$8,551	\$0	\$8,551	\$0	\$8,551
5 110-500-1100 City Clerk	3	2.68%	4,275	0	4,275	0	4,275
7 110-550 City Manager	15	13.39%	21,377	0	21,377	0	21,377
10 110-700 Finance	11	9.82%	15,677	0	15,677	5,478	21,155
11 110-750 Information Technology	6	5.36%	8,551	0	8,551	2,988	11,539
12 110-850-0100 PW Management and S	14	12.50%	19,952	0	19,952	6,972	26,924
14 110-900-0101 Recreation and Parks A	46	41.07%	65,556	0	65,556	22,908	88,465
16 110-800 1001-02 Police Office of the C	5	4.46%	7,126	0	7,126	2,490	9,616
18 110-600 101/200 CPDS Management :	6	5.36%	8,551	0	8,551	2,988	11,539
Subtotal	112	100.00%	159,616	0	159,616	43,825	203,441
Direct Bills					0		0
Total					\$159,616		\$203,441

Basis Units: # of Web Users by Dept
Source: City Manager's Office

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1111 Graphics and Printing Allocations

Dept:7 110-550 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	32,168	1.81%	\$12,833	\$0	\$12,833	\$0	\$12,833
4 110-450 Human Resources	49,974	2.82%	19,936	0	19,936	0	19,936
5 110-500-1100 City Clerk	59,304	3.34%	23,659	0	23,659	0	23,659
7 110-550 City Manager	210,315	11.86%	83,902	0	83,902	0	83,902
10 110-700 Finance	26,400	1.49%	10,532	0	10,532	2,907	13,439
11 110-750 Information Technology	3,540	0.20%	1,412	0	1,412	390	1,802
12 110-850-0100 PW Management and S	62,913	3.55%	25,098	0	25,098	6,929	32,027
14 110-900-0101 Recreation and Parks A	828,993	46.74%	330,716	0	330,716	91,298	422,014
16 110-800 1001-02 Police Office of the C	100,145	5.65%	39,952	0	39,952	11,029	50,981
18 110-600 101/200 CPDS Management :	125,863	7.10%	50,211	0	50,211	13,861	64,073
50 Fund 210 Water	235,600	13.28%	93,990	0	93,990	25,947	119,936
51 Fund 220 Sewer	10,050	0.57%	4,009	0	4,009	1,107	5,116
52 Fund 230 Refuse	27,566	1.55%	10,997	0	10,997	3,036	14,033
54 Fund 330 Stormwater Management	708	0.04%	282	0	282	78	360
Subtotal	1,773,539	100.00%	707,530	0	707,530	156,582	864,112
Direct Bills					0		0
Total					\$707,530		\$864,112

Basis Units: # of Requests and Copies by Dept
Source: City Manager's Office

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Mail Allocations

Dept:7 110-550 City Manager

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 110-450 Human Resources	464.11	0.31%	\$484	\$0	\$484	\$0	\$484
5 110-500-1100 City Clerk	1,335.77	0.90%	1,392	0	1,392	0	1,392
7 110-550 City Manager	48,781.37	32.89%	50,840	0	50,840	0	50,840
10 110-700 Finance	10,340.91	6.97%	10,777	0	10,777	0	10,777
12 110-850-0100 PW Management and S	12,158.30	8.20%	12,672	0	12,672	0	12,672
14 110-900-0101 Recreation and Parks A	57,087.40	38.49%	59,497	0	59,497	0	59,497
16 110-800 1001-02 Police Office of the C	14,916.08	10.06%	15,546	0	15,546	0	15,546
18 110-600 101/200 CPDS Management :	3,250.86	2.19%	3,388	0	3,388	0	3,388
Subtotal	148,334.80	100.00%	154,596	0	154,596	0	154,596
Direct Bills					0		0
Total					\$154,596		\$154,596

Basis Units: Postage usage by Dept
Source: City Manager's Office

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Allocation Summary

Dept:7 110-550 City Manager

Department	0101 Administration	0102 Citizens Support & Intergovernment	0300 Cable TV	1101 Public Information Office	1102 Website and Intranet	1111 Graphics and Printing	Mail	0104 REDI	1201 Neighborhood Resources	Total
3 110-400 City Attorney	\$13,566	\$6,012	\$0	\$0	\$0	\$12,833	\$0	\$0	\$0	\$32,411
4 110-450 Human Resources	17,939	7,949	0	0	8,551	19,936	484	0	0	54,859
5 110-500-1100 City Clerk	5,982	2,651	0	0	4,275	23,659	1,392	0	0	37,959
6 110-500-0100 Office of Mayor and City	3,814	1,690	67,079	49,536	0	0	0	0	0	122,119
7 110-550 City Manager	45,444	20,137	81,054	59,856	21,377	83,902	50,840	0	0	362,611
8 110-900 Recreation and Parks Open S	86,187	36,795	0	0	0	0	0	0	0	122,982
9 110-900-1101 Recreation and Parks Fa	132,869	56,726	0	0	0	0	0	0	0	189,595
10 110-700 Finance	46,006	19,641	19,069	14,252	21,155	13,439	10,777	0	0	144,340
11 110-750 Information Technology	48,360	20,646	0	0	11,539	1,802	0	0	0	82,347
12 110-850-0100 PW Management and S	8,477	3,619	64,835	48,457	26,924	32,027	12,672	0	0	197,010
13 110-850 PW-0803 Fleet	28,259	12,065	0	0	0	0	0	0	0	40,324
14 110-900-0101 Recreation and Parks Ar	7,839	3,347	358,499	267,937	88,465	422,014	59,497	0	0	1,207,597
15 110-950 Non-Departmental	39,349	16,799	0	0	0	0	0	0	0	56,148
16 110-800 1001-02 Police Office of the C	12,180	5,200	68,649	51,307	9,616	50,981	15,546	0	0	213,477
18 110-600 101/200 CPDS Management &	19,862	8,480	26,697	19,953	11,539	64,073	3,388	0	0	153,991
19 110-600 300-02 CPDS Planning and Z	20,654	8,818	0	0	0	0	0	0	0	29,472
20 110-600 400 CPDS Long Range Plann	9,971	4,257	0	0	0	0	0	0	0	14,229
21 110-600 501-02 CPDS Inspection Serv	28,539	12,184	0	0	0	0	0	0	0	40,723
22 110-800 1101-02 Police Field Services	85,838	36,647	0	0	0	0	0	0	0	122,485
23 110-800 1201-02 Police Admin Service	21,506	9,181	0	0	0	0	0	0	0	30,687
24 110-800 1401-02/1404-06 Police Speci	59,723	25,498	0	0	0	0	0	0	0	85,221
25 110-850 201 PW Construction Manage	10,508	4,486	0	0	0	0	0	0	0	14,995
26 110-850 403/405 PW Traffic and Trans	30,758	13,131	0	0	0	0	0	0	0	43,889
27 110-850 702-03 PW Operations and M	39,588	16,901	0	0	0	0	0	0	0	56,489
28 110-850 3305 PW Engineering	9,672	4,129	0	0	0	0	0	0	0	13,801
29 110-850 9401 PW Environmental Manag	3,451	1,473	0	0	0	0	0	0	0	4,924
30 110-900-0105 Rec and Parks Capital P	3,111	1,328	0	0	0	0	0	0	0	4,439
31 110-900-0150 Special Events	15,255	6,513	0	0	0	0	0	0	0	21,767
32 110-900-1001 Recreation Svcs Admin	9,567	4,084	0	0	0	0	0	0	0	13,651
33 110-900-2006 Recreation Svcs Aftersc	2,242	957	0	0	0	0	0	0	0	3,200
34 110-900-2008 Recreation Svcs Teens	4,507	1,924	0	0	0	0	0	0	0	6,431
35 110-900-2011 Recreation Svcs Summe	4,211	1,798	0	0	0	0	0	0	0	6,009
36 110-900-2021 Recreation Svcs Arts	5,503	2,349	0	0	0	0	0	0	0	7,852
37 110-900-3012 Recreations Svcs Summr	7,696	3,286	0	0	0	0	0	0	0	10,981
38 110-900-3016 Recreation Svcs Classe	6,193	2,644	0	0	0	0	0	0	0	8,838
39 110-900-3115 Recreation Svcs Childca	3,855	1,646	0	0	0	0	0	0	0	5,501
40 110-900-5061 Recreation Svcs Adult S	3,951	1,687	0	0	0	0	0	0	0	5,638
41 110-900-5062 Recreation Svcs Youth S	5,367	2,291	0	0	0	0	0	0	0	7,658
42 110-900-4041 Rec & Parks Senior Cen	9,367	3,999	0	0	0	0	0	0	0	13,367
43 110-900-4043 Rec & Parks Senior Citiz	12,547	5,357	0	0	0	0	0	0	0	17,904
44 110-900-4045 Rec & Parks Senior Citiz	4,508	1,924	0	0	0	0	0	0	0	6,432

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Allocation Summary

Dept:7 110-550 City Manager

Department	0101 Administration	0102 Citizens Support & Intergovernment	0300 Cable TV	1101 Public Information Office	1102 Website and Intranet	1111 Graphics and Printing	Mail	0104 REDI	1201 Neighborhood Resources	Total
45 110-900-4047 Rec & Parks Senior Citiz	\$4,569	\$1,951	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,520
46 110-900-9100 Rec & Parks Community	4,846	2,069	0	0	0	0	0	0	0	6,914
48 110-900-9600 Rec & Parks Youth Dev	6,579	2,809	0	0	0	0	0	0	0	9,387
49 110-900-9601 Rec & Parks Linkages to	3,668	1,566	0	0	0	0	0	0	0	5,234
50 Fund 210 Water	92,284	39,399	7,628	5,701	0	119,936	0	0	0	264,948
51 Fund 220 Sewer	76,282	32,567	3,814	2,850	0	5,116	0	0	0	120,629
52 Fund 230 Refuse	71,224	30,407	38,138	28,504	0	14,033	0	0	0	182,306
53 Fund 320 Parking	6,253	2,670	0	0	0	0	0	0	0	8,923
54 Fund 330 Stormwater Management	44,654	19,064	0	0	0	360	0	0	0	64,078
56 Fund 350 Special Activities	9,397	4,012	0	0	0	0	0	0	0	13,409
57 Fund 380 Speed Camera	17,894	7,639	0	0	0	0	0	0	0	25,534
58 Fund 550 Debt Service	1,397	596	0	0	0	0	0	0	0	1,993
59 All Other	0	0	7,628	5,701	0	0	0	0	0	13,328
Total	\$1,273,268	\$544,999	\$743,088	\$554,053	\$203,441	\$864,112	\$154,596	\$0	\$0	\$4,337,557

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RECREATION AND PARKS OPEN SPACE DIVISION
(110-900-7501, 7520, 7521, 7522, 7530, 7531, 7532, 7533)
Nature and Extent of Services

The purpose of this Division is threefold: (1) to maintain 65 City parks, 904 acres of parks and open space areas, 142 acres of rights-of-way and 27 acres of facility grounds in conditions that are safe, attractive and ready to function as designed; (2) to provide quality playing conditions on the City's 37 athletic fields and (3) to promote, protect and enhance the urban forest throughout Rockville. Trained professionals perform maintenance activities in a safe, timely and efficient manner, using the highest workmanship standards and quality materials. Division responsibilities include turf maintenance, landscaping, minor construction, tree maintenance, athletic field maintenance, snow removal, playground safety and maintenance, athletic court maintenance, the installation of flowerbeds, tree planting, support of special events, Forest and Tree Preservation Ordinance administration, and the administration of wildlife policies.

The Open Space division is functionalized and allocated into the following areas:

- City Hall - Costs are allocated based on the square footage of occupied space.
- Police Station - Costs are directly allocated to Police.
- Gude Drive Complex - Costs are allocated based on the square footage of occupied space.
- All Other Locations - Costs are unallocated, these locations are related all other Rec & Park facilities.

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A. Department Costs

Dept:8 110-900 Recreation and Parks Open Space

Description		Amount	General Admin	City Hall	Police Station	Gude Drive Complex	All Other Locations
Personnel Costs							
Salaries	S1	482,747	0	31,668	7,627	17,331	426,121
Salary % Split			.00%	6.56%	1.58%	3.59%	88.27%
Benefits	P	190,096	0	12,470	3,004	6,824	167,798
Subtotal - Personnel Costs		672,843	0	44,138	10,631	24,155	593,919
Services & Supplies Cost							
Office Equipment Rentals	P	2,668	0	175	42	96	2,355
Travel	P	1,988	0	130	31	71	1,756
Class & Professional Development	P	427	0	28	7	15	377
Dues, Fees, and Publications	P	240	0	16	4	9	211
Contract Services-Grounds	P	9,705	0	637	153	348	8,567
Outside Printing	P	1,216	0	80	19	44	1,073
Program Supplies	P	4,396	0	288	69	158	3,881
Maintenance Supplies	P	249	0	16	4	9	220
Furniture & Equipment <\$5,000	P	2,371	0	156	37	85	2,093
Equipment and Tools	P	37,190	0	2,440	588	1,335	32,827
Computer Software	P	8,213	0	539	130	295	7,249
All Other Open Space Units	D	4,104,704	0	0	0	0	0
Subtotal - Services & Supplies		4,173,367	0	4,505	1,084	2,465	60,609
Department Cost Total		4,846,210	0	48,643	11,715	26,620	654,528
Adjustments to Cost							
All Other Open Space Units	D	(4,104,704)	0	0	0	0	0
Subtotal - Adjustments		(4,104,704)	0	0	0	0	0
Total Costs After Adjustments		741,506	0	48,643	11,715	26,620	654,528
General Admin Distribution			0	0	0	0	0
Grand Total		\$741,506		\$48,643	\$11,715	\$26,620	\$654,528
not allocated							

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B. Incoming Costs - (Default Spread Expense%)

Dept:8 110-900 Recreation and Parks Open Space

Department	First Incoming	Second Incoming	City Hall	Police Station	Gude Drive Complex	All Other Locations
3 Legal Services	\$29,669	\$5,765	\$2,324	\$560	\$1,272	\$31,278
Subtotal - 110-400 City Attorney	29,669	5,765	2,324	560	1,272	31,278
4 Personnel Services	88,728	19,875	7,124	1,716	3,899	95,865
Subtotal - 110-450 Human Resources	88,728	19,875	7,124	1,716	3,899	95,865
6 Citywide Support A	20,540	11,343	2,092	504	1,145	28,143
6 Citywide Support B	22,475	12,358	2,285	550	1,251	30,747
Subtotal - 110-500-0100 Office of Mayor	43,015	23,701	4,377	1,054	2,395	58,890
7 0101 Administration	66,793	19,394	5,654	1,362	3,094	76,077
7 0102 Citizens Support & Intergovernmental	29,598	7,197	2,414	581	1,321	32,479
Subtotal - 110-550 City Manager	96,391	26,591	8,068	1,943	4,415	108,556
10 Systems Support & Control	0	25,005	1,640	395	898	22,072
10 Budget	0	32,062	2,103	507	1,151	28,301
10 Purchasing & Contracts	0	37,588	2,466	594	1,349	33,179
10 Stockroom	0	68,065	4,465	1,075	2,444	60,081
10 Revenue	0	1,478	97	23	53	1,305
10 Payroll	0	21,020	1,379	332	755	18,555
10 Journal Entries	0	29,192	1,915	461	1,048	25,768
10 Travel	0	1,948	128	31	70	1,719
10 GAX and PO's	0	22,428	1,471	354	805	19,797
Subtotal - 110-700 Finance	0	238,786	15,664	3,773	8,572	210,776
11 Voice Communications	0	13,985	917	221	502	12,344
Subtotal - 110-750 Information Technology	0	13,985	917	221	502	12,344
13 Fleet Services	0	290,266	19,042	4,586	10,421	256,218
Subtotal - 110-850 PW-0803 Fleet	0	290,266	19,042	4,586	10,421	256,218
14 Department Administration	0	593,109	38,908	9,370	21,293	523,538
Subtotal - 110-900-0101 Recreation and Parks	0	593,109	38,908	9,370	21,293	523,538
15 Citywide Support	0	5,681	373	90	204	5,015
Subtotal - 110-950 Non-Departmental	0	5,681	373	90	204	5,015
Total Incoming	257,803	1,217,759	96,797	23,312	52,973	1,302,480
C. Total Allocated		\$2,217,068	\$145,440	\$35,027	\$79,593	\$1,957,008
			6.56%	1.58%	3.59%	88.27%

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City Hall Allocations

Dept:8 110-900 Recreation and Parks Open Space

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	924	2.66%	\$1,743	\$0	\$1,743	\$0	\$1,743
4 110-450 Human Resources	1,747	5.03%	3,295	0	3,295	0	3,295
5 110-500-1100 City Clerk	372	1.07%	702	0	702	0	702
6 110-500-0100 Office of Mayor and City	1,922	5.53%	3,625	0	3,625	0	3,625
7 110-550 City Manager	5,195	14.95%	9,798	0	9,798	0	9,798
10 110-700 Finance	3,428	9.86%	6,465	0	6,465	11,132	17,598
11 110-750 Information Technology	2,488	7.16%	4,692	0	4,692	8,080	12,772
12 110-850-0100 PW Management and S	7,081	20.37%	13,355	0	13,355	22,996	36,350
14 110-900-0101 Recreation and Parks A	5,200	14.96%	9,807	0	9,807	16,887	26,694
18 110-600 101/200 CPDS Management &	6,402	18.42%	12,074	0	12,074	20,791	32,865
Subtotal	34,759	100.00%	65,555	0	65,555	79,885	145,440
Direct Bills					0		0
Total					\$65,555		\$145,440

Basis Units: Square Footage of Occupied Space

Source: R&P Facilities

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Police Station Allocations

Dept:8 110-900 Recreation and Parks Open Space

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 110-800 1201-02 Police Admin Service	25,936	99.00%	\$15,630	\$0	\$15,630	\$19,047	\$34,677
57 Fund 380 Speed Camera	262	1.00%	158	0	158	192	350
Subtotal	26,198	100.00%	15,788	0	15,788	19,239	35,027
Direct Bills					0		0
Total					\$15,788		\$35,027

Basis Units: Direct Assignment
 Source: R&P Facilities

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Gude Drive Complex Allocations

Dept:8 110-900 Recreation and Parks Open Space

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 110-900-1101 Recreation and Parks Facilities	5,736	11.90%	\$4,270	\$0	\$4,270	\$5,204	\$9,474
10 110-700 Finance	9,629	19.98%	7,168	0	7,168	8,735	15,903
11 110-750 Information Technology	48	0.10%	36	0	36	44	79
12 110-850-0100 PW Management and Services	32,778	68.02%	24,401	0	24,401	29,735	54,136
Subtotal	48,191	100.00%	35,875	0	35,875	43,717	79,593
Direct Bills					0		0
Total					\$35,875		\$79,593

Basis Units: Square Footage of Occupied Space

Source: R&P Facilities

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Allocation Summary

Dept:8 110-900 Recreation and Parks Open Space

Department	City Hall	Police Station	Gude Drive Complex	All Other Locations	Total
3 110-400 City Attorney	\$1,743	\$0	\$0	\$0	\$1,743
4 110-450 Human Resources	3,295	0	0	0	3,295
5 110-500-1100 City Clerk	702	0	0	0	702
6 110-500-0100 Office of Mayor and City	3,625	0	0	0	3,625
7 110-550 City Manager	9,798	0	0	0	9,798
9 110-900-1101 Recreation and Parks Fa	0	0	9,474	0	9,474
10 110-700 Finance	17,598	0	15,903	0	33,501
11 110-750 Information Technology	12,772	0	79	0	12,851
12 110-850-0100 PW Management and S	36,350	0	54,136	0	90,487
14 110-900-0101 Recreation and Parks A	26,694	0	0	0	26,694
18 110-600 101/200 CPDS Management :	32,865	0	0	0	32,865
23 110-800 1201-02 Police Admin Service	0	34,677	0	0	34,677
57 Fund 380 Speed Camera	0	350	0	0	350
Total	\$145,440	\$35,027	\$79,593	\$0	\$260,060

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THE FACILITIES DIVISION OF RECREATION AND PARKS
(110-900-1101, 2131, 2132, 2133, 2135, 8511, 8601)
Nature and Extent of Services

The Facilities Division maintains and operates all City buildings safely and efficiently. It ensures their readiness for use, and provides high quality, diverse and appropriate programming for six of Rockville's major facilities. The Facilities Maintenance cost center relies on trained professional staff and licensed contractors to service and upkeep all physical facilities to their optimum efficiency and capacity.

The Facilities division is functionalized and allocated into the following areas:

- City Hall - Costs are allocated based on the square footage of occupied space.
- Police Station - Costs are directly allocated to Police.
- Gude Drive Complex - Costs are allocated based on the square footage of occupied space.
- All Other Locations - Costs are unallocated, these locations are related all other Rec & Park facilities.

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Full Cost Plan

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A. Department Costs

Dept:9 110-900-1101 Recreation and Parks Facilities

Description		Amount	General Admin	City Hall	Police Station	Gude Drive Complex	All Other Locations
Personnel Costs							
Salaries	S1	3,472,853	0	80,811	39,062	58,413	3,294,567
Salary % Split			.00%	2.33%	1.12%	1.68%	94.87%
Benefits	P	1,004,429	0	34,458	16,656	24,907	928,408
Subtotal - Personnel Costs		4,477,282	0	115,269	55,718	83,320	4,222,975
Services & Supplies Cost							
Consultants	P	21,783	0	0	0	0	21,783
Outside Trainers	P	30,731	0	0	0	0	30,731
Artisans	P	4,219	0	0	0	0	4,219
Veterinary Services	P	392	0	0	0	0	392
Telephone Services	P	300	0	27	13	20	240
Postage	P	114	0	0	0	0	114
Advertising-Non Recruitment	P	32,277	0	0	0	0	32,277
Software Maintenance and Subscriptio	P	4,307	0	0	0	0	4,307
Janitorial Services	P	167,389	0	11,618	5,616	8,398	141,757
Travel	P	554	0	0	0	0	554
Class and Professional Development	P	13,965	0	236	114	171	13,444
Contract Services-Building	P	323,761	0	23,090	11,161	16,690	272,820
Contract Services-Grounds	P	3,420	0	0	0	0	3,420
Contract Services-Other	P	24,200	0	2,183	1,055	1,578	19,384
Alarm Systems	P	40,216	0	3,232	1,562	2,336	33,086
Office Equipment Maintenance	P	7,148	0	0	0	0	7,148
Other Contract Equip Repair	P	11,716	0	0	0	0	11,716
Contract Repair-Adds No Value	P	11,489	0	693	335	501	9,960
Uniform Rental	P	4,825	0	375	181	271	3,998
Facility Rental	P	259,396	0	23,398	11,310	16,913	207,775
Outside Printing	P	9	0	0	0	0	9
Electricity	P	921,759	0	52,061	25,165	37,632	806,901
Heating Fuel	P	229,483	0	10,516	5,083	7,602	206,282
Water Service Payments	P	88,717	0	2,891	1,398	2,092	82,336

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A. Department Costs

Dept:9 110-900-1101 Recreation and Parks Facilities

Description		Amount	General Admin	City Hall	Police Station	Gude Drive Complex	All Other Locations
Sewer Service Payments	P	51,724	0	2,126	1,028	1,537	47,033
SWM Fees	P	124,949	0	8,215	3,971	5,938	106,825
Equipment Parts	P	76,419	0	6,893	3,332	4,983	61,211
Program Supplies	P	159,230	0	0	0	0	159,230
Maintenance Supplies	P	119,155	0	8,903	4,304	6,436	99,512
Computer Supplies	P	783	0	0	0	0	783
Chemicals	P	34,959	0	0	0	0	34,959
Purchase/Inventory Issue Clothing	P	2,984	0	47	23	34	2,880
Furniture & Equipment <\$5,000	D	39,422	0	0	0	0	0
Major Repairs	P	81,070	0	0	0	0	81,070
Special Projects	P	74,283	0	4,006	1,936	2,896	65,445
Equipment and Tools	P	26,646	0	1,470	711	1,063	23,402
Computer Hardware	D	70	0	0	0	0	0
Mansion Furnishings	P	2,176	0	0	0	0	2,176
Subtotal - Services & Supplies		2,996,040	0	161,980	78,298	117,091	2,599,179
Department Cost Total		7,473,322	0	277,249	134,016	200,411	6,822,154
Adjustments to Cost							
Furniture & Equipment <\$5,000	D	(39,422)	0	0	0	0	0
Computer Hardware	D	(70)	0	0	0	0	0
Subtotal - Adjustments		(39,492)	0	0	0	0	0
Total Costs After Adjustments		7,433,830	0	277,249	134,016	200,411	6,822,154
General Admin Distribution			0	0	0	0	0
Grand Total		\$7,433,830		\$277,249	\$134,016	\$200,411	\$6,822,154
not allocated							

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 110-900-1101 Recreation and Parks Facilities

Department	First Incoming	Second Incoming	City Hall	Police Station	Gude Drive Complex	All Other Locations
1 GUDE Depreciation	\$40,297	\$0	\$1,503	\$726	\$1,086	\$36,981
Subtotal - Building Depreciation	40,297	0	1,503	726	1,086	36,981
4 Personnel Services	97,720	21,889	4,461	2,156	3,225	109,767
Subtotal - 110-450 Human Resources	97,720	21,889	4,461	2,156	3,225	109,767
6 Citywide Support A	31,665	17,487	1,833	886	1,325	45,108
6 Citywide Support B	24,753	13,610	1,431	692	1,034	35,206
Subtotal - 110-500-0100 Office of Mayc	56,418	31,097	3,264	1,578	2,359	80,314
7 0101 Administration	102,971	29,898	4,955	2,395	3,582	121,937
7 0102 Citizens Support & Intergovernme	45,630	11,096	2,116	1,023	1,529	52,058
Subtotal - 110-550 City Manager	148,601	40,994	7,071	3,418	5,111	173,995
8 Gude Drive Complex	4,270	5,204	353	171	255	8,694
Subtotal - 110-900 Recreation and Parl	4,270	5,204	353	171	255	8,694
9 Gude Drive Complex	0	24,969	931	450	673	22,914
Subtotal - 110-900-1101 Recreation an	0	24,969	931	450	673	22,914
10 Systems Support & Control	0	147,818	5,513	2,665	3,985	135,655
10 Budget	0	49,428	1,843	891	1,333	45,361
10 Purchasing & Contracts	0	44,896	1,674	809	1,210	41,202
10 Stockroom	0	11,275	420	203	304	10,347
10 Revenue	0	1,344	50	24	36	1,233
10 Payroll	0	73,863	2,755	1,332	1,991	67,785
10 Journal Entries	0	44,828	1,672	808	1,209	41,139
10 Travel	0	3,117	116	56	84	2,860
10 GAX and PO's	0	45,613	1,701	822	1,230	41,860
Subtotal - 110-700 Finance	0	422,180	15,745	7,611	11,382	387,442
13 Fleet Services	0	59,037	2,202	1,064	1,592	54,179
Subtotal - 110-850 PW-0803 Fleet	0	59,037	2,202	1,064	1,592	54,179
14 Department Administration	0	914,365	34,102	16,484	24,651	839,128

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B. Incoming Costs - (Default Spread Expense%)

Dept:9 110-900-1101 Recreation and Parks Facilities

Department	First Incoming	Second Incoming	City Hall	Police Station	Gude Drive Complex	All Other Locations
Subtotal - 110-900-0101 Recreation an	\$0	\$914,365	\$34,102	\$16,484	\$24,651	\$839,128
15 Citywide Support	0	8,758	327	158	236	8,038
15 Credit Card Charges	0	14,089	525	254	380	12,930
Subtotal - 110-950 Non-Departmental	0	22,848	852	412	616	20,968
Total Incoming	347,305	1,542,583	70,484	34,071	50,950	1,734,382
C. Total Allocated		\$9,323,717	\$347,733	\$168,087	\$251,361	\$8,556,536
			3.73%	1.80%	2.70%	91.77%

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City Hall Allocations

Dept:9 110-900-1101 Recreation and Parks Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	924	2.66%	\$7,714	\$0	\$7,714	\$0	\$7,714
4 110-450 Human Resources	1,747	5.03%	14,586	0	14,586	0	14,586
5 110-500-1100 City Clerk	372	1.07%	3,106	0	3,106	0	3,106
6 110-500-0100 Office of Mayor and City	1,922	5.53%	16,047	0	16,047	0	16,047
7 110-550 City Manager	5,195	14.95%	43,373	0	43,373	0	43,373
10 110-700 Finance	3,428	9.86%	28,620	0	28,620	8,017	36,638
11 110-750 Information Technology	2,488	7.16%	20,772	0	20,772	5,819	26,591
12 110-850-0100 PW Management and S	7,081	20.37%	59,119	0	59,119	16,561	75,680
14 110-900-0101 Recreation and Parks A	5,200	14.96%	43,415	0	43,415	12,162	55,576
18 110-600 101/200 CPDS Management &	6,402	18.42%	53,450	0	53,450	14,973	68,423
Subtotal	34,759	100.00%	290,202	0	290,202	57,532	347,733
Direct Bills					0		0
Total					\$290,202		\$347,733

Basis Units: Square Footage of Occupied Space

Source: R&P Facilities

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Police Station Allocations

Dept:9 110-900-1101 Recreation and Parks Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
23 110-800 1201-02 Police Admin Service	25,936	99.00%	\$138,874	\$0	\$138,874	\$27,531	\$166,406
57 Fund 380 Speed Camera	262	1.00%	1,403	0	1,403	278	1,681
Subtotal	26,198	100.00%	140,277	0	140,277	27,809	168,087
Direct Bills					0		0
Total					\$140,277		\$168,087

Basis Units: Square Footage of Occupied Space

Source: R&P Facilities

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Gude Drive Complex Allocations

Dept:9 110-900-1101 Recreation and Parks Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 110-900-1101 Recreation and Parks Facilities	5,736	11.90%	\$24,969	\$0	\$24,969	\$0	\$24,969
10 110-700 Finance	9,629	19.98%	41,915	0	41,915	9,432	51,347
11 110-750 Information Technology	48	0.10%	209	0	209	47	256
12 110-850-0100 PW Management and S	32,778	68.02%	142,682	0	142,682	32,108	174,790
Subtotal	48,191	100.00%	209,774	0	209,774	41,587	251,361
Direct Bills					0		0
Total					\$209,774		\$251,361

Basis Units: Square Footage of Occupied Space

Source: R&P Facilities

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Allocation Summary

Dept:9 110-900-1101 Recreation and Parks Facilities

Department	City Hall	Police Station	Gude Drive Complex	All Other Locations	Total
3 110-400 City Attorney	\$7,714	\$0	\$0	\$0	\$7,714
4 110-450 Human Resources	14,586	0	0	0	14,586
5 110-500-1100 City Clerk	3,106	0	0	0	3,106
6 110-500-0100 Office of Mayor and City	16,047	0	0	0	16,047
7 110-550 City Manager	43,373	0	0	0	43,373
9 110-900-1101 Recreation and Parks Fa	0	0	24,969	0	24,969
10 110-700 Finance	36,638	0	51,347	0	87,984
11 110-750 Information Technology	26,591	0	256	0	26,847
12 110-850-0100 PW Management and S	75,680	0	174,790	0	250,470
14 110-900-0101 Recreation and Parks A	55,576	0	0	0	55,576
18 110-600 101/200 CPDS Management :	68,423	0	0	0	68,423
23 110-800 1201-02 Police Admin Service	0	166,406	0	0	166,406
57 Fund 380 Speed Camera	0	1,681	0	0	1,681
Total	\$347,733	\$168,087	\$251,361	\$0	\$767,181

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FINANCE (110-700)
Nature and Extent of Services

The Department of Finance assists City departments in meeting their service objectives by acquiring goods and services, allocating and tracking the City's financial resources, processing financial transactions, and providing information and analysis as a basis for decision making. The Department bills and/or collects revenue and provides assistance to taxpayers and utility customers. The Department also secures financing for capital construction and safeguards and invests City funds.

Finance is functionalized and allocated into the following areas:

- Systems Support & Control - Costs are allocated based on the # of support calls by department, division and fund.
- Budget-Costs are allocated based on the FY 14 expenditures by department, division, and fund. (0100's-0400's).
- Purchasing & Contracts - Costs are allocated based on the # of purchase orders by department, division and fund.
- Stockroom - Costs are allocated based on the # stockroom requests by department, division and fund.
- Revenue - Costs are allocated based on the # of cash receipts by department, division and fund.
- Payroll - Costs are allocated based on the # of payroll checks by department, division and fund.
- Journal Entries - Costs are allocated based on the # of journal entries by department, division and fund.
- Travel - Costs are allocated based on the # of travel reimbursement reviewed by department, division and fund.
- GAX and PO's - Costs are allocated based on the # GAX and PRC payments processed by department, division and fund.
- Direct Support to FD 210 Water - Costs are directly allocated to the Water Fund.

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A. Department Costs

Dept:10 110-700 Finance

Description		Amount	General Admin	Systems Support & Control	Budget	Purchasing & Contracts	Stockroom	Revenue	Payroll	Journal Entries
Personnel Costs										
Salaries	S1	897,650	0	221,760	218,367	299,799	134,801	22,923	0	0
Salary % Split			.00%	24.70%	24.33%	33.40%	15.02%	2.55%	.00%	.00%
Benefits	P	310,984	0	69,220	93,104	93,216	44,017	11,427	0	0
Subtotal - Personnel Costs		1,208,634	0	290,980	311,471	393,015	178,818	34,350	0	0
Services & Supplies Cost										
Consultants	P	3,855	0	3,855	0	0	0	0	0	0
Temporary Agency Personnel	P	5,044	0	0	0	0	5,044	0	0	0
Postage	P	164	0	0	94	70	0	0	0	0
Software Maintenance and Subscriptio	P	167,307	0	167,307	0	0	0	0	0	0
Travel	P	3,949	0	1,660	728	1,561	0	0	0	0
Class & Professional Development	P	6,424	0	895	1,093	4,436	0	0	0	0
Dues, Fees, and Publications	P	3,907	0	371	1,278	2,258	0	0	0	0
Uniform Rental	P	118	0	0	0	0	118	0	0	0
Outside Printing	P	5,770	0	0	5,770	0	0	0	0	0
Program Supplies	P	6,095	0	358	42	280	5,415	0	0	0
Maintenance Supplies	P	1	0	0	0	0	1	0	0	0
Purchase Inventory Issue Clothing	P	171	0	0	0	0	171	0	0	0
Equipment and Tools	P	14,956	0	0	0	0	14,956	0	0	0
Computer Software	P	1,629	0	0	0	1,629	0	0	0	0
Disposal of Inventory	P	11,516	0	0	0	0	11,516	0	0	0
0100 Finance Administration Expenses	P	428,993	0	77,219	77,219	38,609	38,609	77,219	15,444	15,444
0200 Accounting and Audit	P	768,004	0	0	0	0	0	0	267,880	272,641
Subtotal - Services & Supplies		1,427,903	0	251,665	86,224	48,843	75,830	77,219	283,324	288,085
Department Cost Total		2,636,537	0	542,645	397,695	441,858	254,648	111,569	283,324	288,085
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		2,636,537	0	542,645	397,695	441,858	254,648	111,569	283,324	288,085
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$2,636,537		\$542,645	\$397,695	\$441,858	\$254,648	\$111,569	\$283,324	\$288,085

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A. Department Costs

Dept:10 110-700 Finance

Description		Amount	Travel	GAX and PO's	Direct Support to FD 210
Personnel Costs					
Salaries	S1	897,650	0	0	0
Salary % Split			.00%	.00%	.00%
Benefits	P	310,984	0	0	0
Subtotal - Personnel Costs		1,208,634	0	0	0
Services & Supplies Cost					
Consultants	P	3,855	0	0	0
Temporary Agency Personnel	P	5,044	0	0	0
Postage	P	164	0	0	0
Software Maintenance and Subscriptio	P	167,307	0	0	0
Travel	P	3,949	0	0	0
Class & Professional Development	P	6,424	0	0	0
Dues, Fees, and Publications	P	3,907	0	0	0
Uniform Rental	P	118	0	0	0
Outside Printing	P	5,770	0	0	0
Program Supplies	P	6,095	0	0	0
Maintenance Supplies	P	1	0	0	0
Purchase Inventory Issue Clothing	P	171	0	0	0
Equipment and Tools	P	14,956	0	0	0
Computer Software	P	1,629	0	0	0
Disposal of Inventory	P	11,516	0	0	0
0100 Finance Administration Expenses	P	428,993	15,444	30,887	42,899
0200 Accounting and Audit	P	768,004	57,370	170,113	0
Subtotal - Services & Supplies		1,427,903	72,814	201,000	42,899
Department Cost Total		2,636,537	72,814	201,000	42,899
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		2,636,537	72,814	201,000	42,899
General Admin Distribution			0	0	0
Grand Total		\$2,636,537	\$72,814	\$201,000	\$42,899

City of Rockville, Maryland
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B. Incoming Costs - (Default Spread Expense%)

Dept:10 110-700 Finance

Department	First Incoming	Second Incoming	Systems Support & Control	Budget	Purchasing & Contracts	Stockroom	Revenue	Payroll	Journal Entries	Travel
1 City Hall Bldg Improvements	\$28,487	\$0	\$5,863	\$4,297	\$4,774	\$2,751	\$1,205	\$3,061	\$3,113	\$787
1 GUDE Depreciation	67,646	0	13,923	10,204	11,337	6,534	2,863	7,269	7,391	1,868
Subtotal - Building Depreciation	96,133	0	19,786	14,501	16,111	9,285	4,068	10,331	10,504	2,655
2 Equipment Depreciation	104,507	0	21,509	15,764	17,514	10,094	4,422	11,230	11,419	2,886
Subtotal - Equipment Depreciation	104,507	0	21,509	15,764	17,514	10,094	4,422	11,230	11,419	2,886
3 Legal Services	69,228	13,451	17,017	12,471	13,856	7,986	3,499	8,885	9,034	2,283
Subtotal - 110-400 City Attorney	69,228	13,451	17,017	12,471	13,856	7,986	3,499	8,885	9,034	2,283
4 Personnel Services	50,871	11,395	12,815	9,392	10,435	6,014	2,635	6,691	6,804	1,720
4 Safety & Risk Management	4,301	950	1,081	792	880	507	222	564	574	145
Subtotal - 110-450 Human Resources	55,172	12,345	13,896	10,184	11,315	6,521	2,857	7,255	7,377	1,865
5 Agenda Support	19,919	12,125	6,595	4,834	5,370	3,095	1,356	3,443	3,501	885
Subtotal - 110-500-1100 City Clerk	19,919	12,125	6,595	4,834	5,370	3,095	1,356	3,443	3,501	885
6 Citywide Support A	10,964	6,055	3,503	2,567	2,852	1,644	720	1,829	1,860	470
6 Citywide Support B	12,886	7,085	4,110	3,012	3,347	1,929	845	2,146	2,182	552
Subtotal - 110-500-0100 Office of Mayc	23,850	13,140	7,613	5,580	6,199	3,573	1,565	3,975	4,042	1,022
7 0101 Administration	35,654	10,352	9,469	6,940	7,710	4,444	1,947	4,944	5,027	1,271
7 0102 Citizens Support & Intergovernme	15,799	3,842	4,043	2,963	3,292	1,897	831	2,111	2,146	542
7 0300 Cable TV	13,975	5,094	3,925	2,876	3,196	1,842	807	2,049	2,084	527
7 1101 Public Information Office	10,320	3,932	2,933	2,150	2,388	1,377	603	1,532	1,557	394
7 1102 Website and Intranet	15,677	5,478	4,354	3,191	3,545	2,043	895	2,273	2,311	584
7 1111 Graphics and Printing	10,532	2,907	2,766	2,027	2,252	1,298	569	1,444	1,468	371
7 Mail	10,777	0	2,218	1,626	1,806	1,041	456	1,158	1,178	298
Subtotal - 110-550 City Manager	112,734	31,606	29,708	21,772	24,190	13,941	6,108	15,511	15,772	3,986
8 City Hall	6,465	11,132	3,622	2,654	2,949	1,700	745	1,891	1,923	486
8 Gude Drive Complex	7,168	8,735	3,273	2,399	2,665	1,536	673	1,709	1,738	439
Subtotal - 110-900 Recreation and Parl	13,633	19,868	6,895	5,053	5,614	3,236	1,418	3,600	3,661	925
9 City Hall	28,620	8,017	7,541	5,526	6,140	3,539	1,550	3,937	4,003	1,012

City of Rockville, Maryland
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B. Incoming Costs - (Default Spread Expense%)

Dept:10 110-700 Finance

Department	First Incoming	Second Incoming	Systems Support & Control	Budget	Purchasing & Contracts	Stockroom	Revenue	Payroll	Journal Entries	Travel
9 Gude Drive Complex	\$41,915	\$9,432	\$10,568	\$7,745	\$8,605	\$4,959	\$2,173	\$5,518	\$5,610	\$1,418
Subtotal - 110-900-1101 Recreation an	70,535	17,449	18,109	13,272	14,745	8,498	3,723	9,455	9,614	2,430
10 Systems Support & Control	0	13,336	2,745	2,012	2,235	1,288	564	1,433	1,457	368
10 Budget	0	17,114	3,522	2,582	2,868	1,653	724	1,839	1,870	473
10 Purchasing & Contracts	0	10,441	2,149	1,575	1,750	1,008	442	1,122	1,141	288
10 Stockroom	0	1,810	372	273	303	175	77	194	198	50
10 Revenue	0	134	28	20	23	13	6	14	15	4
10 Payroll	0	9,117	1,876	1,375	1,528	881	386	980	996	252
10 Journal Entries	0	14,912	3,069	2,249	2,499	1,440	631	1,602	1,629	412
10 Travel	0	5,844	1,203	881	979	564	247	628	639	161
10 GAX and PO's	0	2,403	495	362	403	232	102	258	263	66
Subtotal - 110-700 Finance	0	75,111	15,459	11,330	12,588	7,255	3,178	8,072	8,207	2,074
11 IT Operations	0	215,599	44,374	32,521	36,132	20,824	9,123	23,168	23,558	5,954
11 Voice Communications	0	17,481	3,598	2,637	2,930	1,688	740	1,878	1,910	483
Subtotal - 110-750 Information Techno	0	233,080	47,972	35,158	39,062	22,512	9,863	25,047	25,468	6,437
13 Fleet Services	0	9,840	2,025	1,484	1,649	950	416	1,057	1,075	272
Subtotal - 110-850 PW-0803 Fleet	0	9,840	2,025	1,484	1,649	950	416	1,057	1,075	272
15 Citywide Support	0	3,033	624	457	508	293	128	326	331	84
15 Worker's Comp, Unemployment, and D	0	22,069	4,542	3,329	3,699	2,132	934	2,372	2,411	609
Subtotal - 110-950 Non-Departmental	0	25,102	5,166	3,786	4,207	2,424	1,062	2,697	2,743	693
Total Incoming	565,712	463,117	211,751	155,188	172,422	99,369	43,536	110,559	112,417	28,413
C. Total Allocated		\$3,665,366	\$754,396	\$552,883	\$614,280	\$354,017	\$155,105	\$393,882	\$400,502	\$101,227
			20.58%	15.08%	16.76%	9.66%	4.23%	10.75%	10.93%	2.76%

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 110-700 Finance

Department	First Incoming	Second Incoming	GAX and PO's	Direct Support to FD 210
1 City Hall Bldg Improvements	\$28,487	\$0	\$2,172	\$464
1 GUDE Depreciation	67,646	0	5,157	1,101
Subtotal - Building Depreciation	96,133	0	7,329	1,564
2 Equipment Depreciation	104,507	0	7,967	1,700
Subtotal - Equipment Depreciation	104,507	0	7,967	1,700
3 Legal Services	69,228	13,451	6,303	1,345
Subtotal - 110-400 City Attorney	69,228	13,451	6,303	1,345
4 Personnel Services	50,871	11,395	4,747	1,013
4 Safety & Risk Management	4,301	950	400	85
Subtotal - 110-450 Human Resources	55,172	12,345	5,147	1,099
5 Agenda Support	19,919	12,125	2,443	521
Subtotal - 110-500-1100 City Clerk	19,919	12,125	2,443	521
6 Citywide Support A	10,964	6,055	1,297	277
6 Citywide Support B	12,886	7,085	1,523	325
Subtotal - 110-500-0100 Office of Mayc	23,850	13,140	2,820	602
7 0101 Administration	35,654	10,352	3,507	749
7 0102 Citizens Support & Intergovernme	15,799	3,842	1,497	320
7 0300 Cable TV	13,975	5,094	1,454	310
7 1101 Public Information Office	10,320	3,932	1,087	232
7 1102 Website and Intranet	15,677	5,478	1,613	344
7 1111 Graphics and Printing	10,532	2,907	1,025	219
7 Mail	10,777	0	822	175
Subtotal - 110-550 City Manager	112,734	31,606	11,004	2,349
8 City Hall	6,465	11,132	1,342	286
8 Gude Drive Complex	7,168	8,735	1,212	259
Subtotal - 110-900 Recreation and Parl	13,633	19,868	2,554	545
9 City Hall	28,620	8,017	2,793	596

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 110-700 Finance

Department	First Incoming	Second Incoming	GAX and PO's	Direct Support to FD 210
9 Gude Drive Complex	\$41,915	\$9,432	\$3,915	\$835
Subtotal - 110-900-1101 Recreation an	70,535	17,449	6,708	1,432
10 Systems Support & Control	0	13,336	1,017	217
10 Budget	0	17,114	1,305	278
10 Purchasing & Contracts	0	10,441	796	170
10 Stockroom	0	1,810	138	29
10 Revenue	0	134	10	2
10 Payroll	0	9,117	695	148
10 Journal Entries	0	14,912	1,137	243
10 Travel	0	5,844	446	95
10 GAX and PO's	0	2,403	183	39
Subtotal - 110-700 Finance	0	75,111	5,726	1,222
11 IT Operations	0	215,599	16,437	3,508
11 Voice Communications	0	17,481	1,333	284
Subtotal - 110-750 Information Techno	0	233,080	17,769	3,792
13 Fleet Services	0	9,840	750	160
Subtotal - 110-850 PW-0803 Fleet	0	9,840	750	160
15 Citywide Support	0	3,033	231	49
15 Worker's Comp, Unemployment, and D	0	22,069	1,682	359
Subtotal - 110-950 Non-Departmental	0	25,102	1,914	408
Total Incoming	565,712	463,117	78,434	16,740
C. Total Allocated		\$3,665,366	\$279,435	\$59,639
			7.62%	1.63%

City of Rockville, Maryland
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Systems Support & Control Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	10.12	0.51%	\$3,335	\$0	\$3,335	\$0	\$3,335
4 110-450 Human Resources	28.68	1.43%	9,451	0	9,451	0	9,451
5 110-500-1100 City Clerk	3.37	0.17%	1,111	0	1,111	0	1,111
6 110-500-0100 Office of Mayor and City	8.43	0.42%	2,778	0	2,778	0	2,778
7 110-550 City Manager	60.71	3.04%	20,006	0	20,006	0	20,006
8 110-900 Recreation and Parks Open S	75.88	3.79%	25,005	0	25,005	0	25,005
9 110-900-1101 Recreation and Parks Fa	448.57	22.43%	147,818	0	147,818	0	147,818
10 110-700 Finance	40.47	2.02%	13,336	0	13,336	0	13,336
11 110-750 Information Technology	25.30	1.26%	8,337	0	8,337	1,822	10,159
12 110-850-0100 PW Management and S	8.43	0.42%	2,778	0	2,778	607	3,385
13 110-850 PW-0803 Fleet	21.92	1.10%	7,223	0	7,223	1,578	8,802
14 110-900-0101 Recreation and Parks Ar	8.43	0.42%	2,778	0	2,778	607	3,385
15 110-950 Non-Departmental	13.49	0.67%	4,445	0	4,445	971	5,417
16 110-800 1001-02 Police Office of the C	8.44	0.42%	2,781	0	2,781	608	3,389
18 110-600 101/200 CPDS Management &	13.49	0.67%	4,445	0	4,445	971	5,417
19 110-600 300-02 CPDS Planning and Z	15.18	0.76%	5,002	0	5,002	1,093	6,095
20 110-600 400 CPDS Long Range Plann	8.43	0.42%	2,778	0	2,778	607	3,385
21 110-600 501-02 CPDS Inspection Serv	30.36	1.52%	10,005	0	10,005	2,186	12,191
22 110-800 1101-02 Police Field Services	72.51	3.63%	23,894	0	23,894	5,221	29,115
23 110-800 1201-02 Police Admin Service	18.55	0.93%	6,113	0	6,113	1,336	7,448
24 110-800 1401-02/1404-06 Police Speci	59.02	2.95%	19,449	0	19,449	4,250	23,698
25 110-850 201 PW Construction Manage	15.18	0.76%	5,002	0	5,002	1,093	6,095
26 110-850 403/405 PW Traffic and Trans	15.17	0.76%	4,999	0	4,999	1,092	6,091
27 110-850 702-03 PW Operations and M	38.79	1.94%	12,783	0	12,783	2,793	15,575
28 110-850 3305 PW Engineering	26.98	1.35%	8,891	0	8,891	1,943	10,833
29 110-850 9401 PW Environmental Manag	57.34	2.87%	18,895	0	18,895	4,129	23,024
30 110-900-0105 Rec and Parks Capital P	3.37	0.17%	1,111	0	1,111	243	1,353
31 110-900-0150 Special Events	50.59	2.53%	16,671	0	16,671	3,643	20,314
32 110-900-1001 Recreation Svcs Admin	16.86	0.84%	5,556	0	5,556	1,214	6,770
33 110-900-2006 Recreation Svcs Aftersc	20.24	1.01%	6,670	0	6,670	1,457	8,127
34 110-900-2008 Recreation Svcs Teens	32.04	1.60%	10,558	0	10,558	2,307	12,865
35 110-900-2011 Recreation Svcs Summe	121.42	6.07%	40,012	0	40,012	8,742	48,754
36 110-900-2021 Recreation Svcs Arts	10.12	0.51%	3,335	0	3,335	729	4,064
37 110-900-3012 Recreations Svcs Summr	104.55	5.23%	34,452	0	34,452	7,528	41,980
38 110-900-3016 Recreation Svcs Classe	75.89	3.79%	25,008	0	25,008	5,464	30,472
39 110-900-3115 Recreation Svcs Childca	18.55	0.93%	6,113	0	6,113	1,336	7,448
40 110-900-5061 Recreation Svcs Adult S	20.24	1.01%	6,670	0	6,670	1,457	8,127
41 110-900-5062 Recreation Svcs Youth S	204.05	10.20%	67,241	0	67,241	14,692	81,933
42 110-900-4041 Rec & Parks Senior Cen	21.92	1.10%	7,223	0	7,223	1,578	8,802
43 110-900-4043 Rec & Parks Senior Citiz	28.67	1.43%	9,448	0	9,448	2,064	11,512
44 110-900-4045 Rec & Parks Senior Citiz	10.12	0.51%	3,335	0	3,335	729	4,064
45 110-900-4047 Rec & Parks Senior Citiz	25.30	1.26%	8,337	0	8,337	1,822	10,159
46 110-900-9100 Rec & Parks Community	5.06	0.25%	1,667	0	1,667	364	2,032

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Systems Support & Control Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 110-900-9600 Rec & Parks Youth Dev	18.55	0.93%	\$6,113	\$0	\$6,113	\$1,336	\$7,448
49 110-900-9601 Rec & Parks Linkages tc	5.06	0.25%	1,667	0	1,667	364	2,032
50 Fund 210 Water	40.48	2.02%	13,339	0	13,339	2,915	16,254
51 Fund 220 Sewer	23.61	1.18%	7,780	0	7,780	1,700	9,480
54 Fund 330 Stormwater Management	10.12	0.51%	3,335	0	3,335	729	4,064
Subtotal	2,000.05	100.00%	659,078	0	659,078	95,317	754,396
Direct Bills					0		0
Total					\$659,078		\$754,396

Basis Units: # of Support Calls by Dept/Div/Fund

Source: Finance

City of Rockville, Maryland
Full Cost Plan

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Budget Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	984,296	1.35%	\$6,512	\$0	\$6,512	\$0	\$6,512
4 110-450 Human Resources	1,301,564	1.78%	8,611	0	8,611	0	8,611
5 110-500-1100 City Clerk	434,023	0.59%	2,871	0	2,871	0	2,871
6 110-500-0100 Office of Mayor and City	276,712	0.38%	1,831	0	1,831	0	1,831
7 110-550 City Manager	3,297,194	4.52%	21,814	0	21,814	0	21,814
8 110-900 Recreation and Parks Open S	4,846,208	6.64%	32,062	0	32,062	0	32,062
9 110-900-1101 Recreation and Parks Fa	7,471,148	10.23%	49,428	0	49,428	0	49,428
10 110-700 Finance	2,586,906	3.54%	17,114	0	17,114	0	17,114
11 110-750 Information Technology	2,719,255	3.72%	17,990	0	17,990	3,666	21,656
12 110-850-0100 PW Management and S	476,634	0.65%	3,153	0	3,153	643	3,796
13 110-850 PW-0803 Fleet	1,588,992	2.18%	10,512	0	10,512	2,142	12,655
14 110-900-0101 Recreation and Parks Ar	440,778	0.60%	2,916	0	2,916	594	3,510
15 110-950 Non-Departmental	2,212,543	3.03%	14,638	0	14,638	2,983	17,621
16 110-800 1001-02 Police Office of the C	684,858	0.94%	4,531	0	4,531	923	5,454
18 110-600 101/200 CPDS Management &	1,116,844	1.53%	7,389	0	7,389	1,506	8,895
19 110-600 300-02 CPDS Planning and Z	1,161,377	1.59%	7,683	0	7,683	1,566	9,249
20 110-600 400 CPDS Long Range Plann	560,689	0.77%	3,709	0	3,709	756	4,465
21 110-600 501-02 CPDS Inspection Serv	1,604,714	2.20%	10,616	0	10,616	2,164	12,780
22 110-800 1101-02 Police Field Services	4,826,617	6.61%	31,932	0	31,932	6,507	38,439
23 110-800 1201-02 Police Admin Service	1,209,258	1.66%	8,000	0	8,000	1,630	9,631
24 110-800 1401-02/1404-06 Police Speci	3,358,204	4.60%	22,217	0	22,217	4,528	26,745
25 110-850 201 PW Construction Manage	590,879	0.81%	3,909	0	3,909	797	4,706
26 110-850 403/405 PW Traffic and Trans	1,729,484	2.37%	11,442	0	11,442	2,332	13,774
27 110-850 702-03 PW Operations and M	2,226,006	3.05%	14,727	0	14,727	3,001	17,728
28 110-850 3305 PW Engineering	543,854	0.74%	3,598	0	3,598	733	4,331
29 110-850 9401 PW Environmental Manag	194,040	0.27%	1,284	0	1,284	262	1,545
30 110-900-0105 Rec and Parks Capital P	174,913	0.24%	1,157	0	1,157	236	1,393
31 110-900-0150 Special Events	857,750	1.17%	5,675	0	5,675	1,156	6,831
32 110-900-1001 Recreation Svcs Admin	537,946	0.74%	3,559	0	3,559	725	4,284
33 110-900-2006 Recreation Svcs Aftersc	126,086	0.17%	834	0	834	170	1,004
34 110-900-2008 Recreation Svcs Teens	253,407	0.35%	1,676	0	1,676	342	2,018
35 110-900-2011 Recreation Svcs Summe	236,789	0.32%	1,567	0	1,567	319	1,886
36 110-900-2021 Recreation Svcs Arts	309,429	0.42%	2,047	0	2,047	417	2,464
37 110-900-3012 Recreations Svcs Summr	432,733	0.59%	2,863	0	2,863	583	3,446
38 110-900-3016 Recreation Svcs Classe	348,253	0.48%	2,304	0	2,304	470	2,774
39 110-900-3115 Recreation Svcs Childca	216,788	0.30%	1,434	0	1,434	292	1,727
40 110-900-5061 Recreation Svcs Adult S	222,153	0.30%	1,470	0	1,470	300	1,769
41 110-900-5062 Recreation Svcs Youth S	301,776	0.41%	1,996	0	1,996	407	2,403
42 110-900-4041 Rec & Parks Senior Cen	526,721	0.72%	3,485	0	3,485	710	4,195
43 110-900-4043 Rec & Parks Senior Citiz	705,517	0.97%	4,668	0	4,668	951	5,619
44 110-900-4045 Rec & Parks Senior Citiz	253,460	0.35%	1,677	0	1,677	342	2,019
45 110-900-4047 Rec & Parks Senior Citiz	256,909	0.35%	1,700	0	1,700	346	2,046
46 110-900-9100 Rec & Parks Community	272,467	0.37%	1,803	0	1,803	367	2,170

City of Rockville, Maryland
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Budget Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 110-900-9600 Rec & Parks Youth Dev	369,914	0.51%	\$2,447	\$0	\$2,447	\$499	\$2,946
49 110-900-9601 Rec & Parks Linkages tc	206,252	0.28%	1,365	0	1,365	278	1,643
50 Fund 210 Water	5,189,062	7.11%	34,330	0	34,330	6,996	41,326
51 Fund 220 Sewer	4,289,281	5.87%	28,377	0	28,377	5,783	34,160
52 Fund 230 Refuse	4,004,862	5.49%	26,495	0	26,495	5,400	31,895
53 Fund 320 Parking	351,625	0.48%	2,326	0	2,326	474	2,800
54 Fund 330 Stormwater Management	2,510,845	3.44%	16,611	0	16,611	3,385	19,996
56 Fund 350 Special Activities	528,373	0.72%	3,496	0	3,496	712	4,208
57 Fund 380 Speed Camera	1,006,170	1.38%	6,657	0	6,657	1,357	8,013
58 Fund 550 Debt Service	78,550	0.11%	520	0	520	106	626
Subtotal	73,011,108	100.00%	483,027	0	483,027	69,856	552,883
Direct Bills					0		0
Total					\$483,027		\$552,883

Basis Units: FY 14 Expenditures by Dept/Div/Fund (0100's-0400's)

Source: FY 14 Actual Expenses

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
2/10/2015

Purchasing & Contracts Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	5	0.97%	\$5,220	\$0	\$5,220	\$0	\$5,220
4 110-450 Human Resources	7	1.36%	7,309	0	7,309	0	7,309
5 110-500-1100 City Clerk	6	1.17%	6,265	0	6,265	0	6,265
7 110-550 City Manager	26	5.06%	27,147	0	27,147	0	27,147
8 110-900 Recreation and Parks Open S	36	7.00%	37,588	0	37,588	0	37,588
9 110-900-1101 Recreation and Parks F	43	8.37%	44,896	0	44,896	0	44,896
10 110-700 Finance	10	1.95%	10,441	0	10,441	0	10,441
11 110-750 Information Technology	80	15.56%	83,528	0	83,528	16,297	99,825
13 110-850 PW-0803 Fleet	2	0.39%	2,088	0	2,088	407	2,496
14 110-900-0101 Recreation and Parks A	4	0.78%	4,176	0	4,176	815	4,991
15 110-950 Non-Departmental	2	0.39%	2,088	0	2,088	407	2,496
16 110-800 1001-02 Police Office of the C	1	0.19%	1,044	0	1,044	204	1,248
18 110-600 101/200 CPDS Management &	7	1.36%	7,309	0	7,309	1,426	8,735
19 110-600 300-02 CPDS Planning and Z	1	0.19%	1,044	0	1,044	204	1,248
20 110-600 400 CPDS Long Range Plann	1	0.19%	1,044	0	1,044	204	1,248
21 110-600 501-02 CPDS Inspection Serv	5	0.97%	5,220	0	5,220	1,019	6,239
22 110-800 1101-02 Police Field Services	7	1.36%	7,309	0	7,309	1,426	8,735
23 110-800 1201-02 Police Admin Service	23	4.47%	24,014	0	24,014	4,685	28,700
24 110-800 1401-02/1404-06 Police Speci	2	0.39%	2,088	0	2,088	407	2,496
25 110-850 201 PW Construction Manage	1	0.19%	1,044	0	1,044	204	1,248
26 110-850 403/405 PW Traffic and Trans	11	2.14%	11,485	0	11,485	2,241	13,726
27 110-850 702-03 PW Operations and M	19	3.70%	19,838	0	19,838	3,871	23,708
28 110-850 3305 PW Engineering	2	0.39%	2,088	0	2,088	407	2,496
29 110-850 9401 PW Environmental Manag	2	0.39%	2,088	0	2,088	407	2,496
30 110-900-0105 Rec and Parks Capital P	1	0.19%	1,044	0	1,044	204	1,248
31 110-900-0150 Special Events	27	5.25%	28,191	0	28,191	5,500	33,691
32 110-900-1001 Recreation Svcs Admin	1	0.19%	1,044	0	1,044	204	1,248
35 110-900-2011 Recreation Svcs Summe	1	0.19%	1,044	0	1,044	204	1,248
36 110-900-2021 Recreation Svcs Arts	3	0.58%	3,132	0	3,132	611	3,743
37 110-900-3012 Recreations Svcs Sumr	7	1.36%	7,309	0	7,309	1,426	8,735
38 110-900-3016 Recreation Svcs Classe	6	1.17%	6,265	0	6,265	1,222	7,487
40 110-900-5061 Recreation Svcs Adult S	3	0.58%	3,132	0	3,132	611	3,743
41 110-900-5062 Recreation Svcs Youth S	1	0.19%	1,044	0	1,044	204	1,248
42 110-900-4041 Rec & Parks Senior Cen	6	1.17%	6,265	0	6,265	1,222	7,487
43 110-900-4043 Rec & Parks Senior Citiz	1	0.19%	1,044	0	1,044	204	1,248
45 110-900-4047 Rec & Parks Senior Citiz	1	0.19%	1,044	0	1,044	204	1,248
46 110-900-9100 Rec & Parks Community	2	0.39%	2,088	0	2,088	407	2,496
47 110-900-9101 Rec & Parks Caregiver C	24	4.67%	25,058	0	25,058	4,889	29,947
48 110-900-9600 Rec & Parks Youth Dev	3	0.58%	3,132	0	3,132	611	3,743
49 110-900-9601 Rec & Parks Linkages to	1	0.19%	1,044	0	1,044	204	1,248
50 Fund 210 Water	40	7.78%	41,764	0	41,764	8,148	49,912
51 Fund 220 Sewer	25	4.86%	26,102	0	26,102	5,093	31,195
52 Fund 230 Refuse	11	2.14%	11,485	0	11,485	2,241	13,726

City of Rockville, Maryland
Full Cost Plan

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Purchasing & Contracts Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 Fund 320 Parking	3	0.58%	\$3,132	\$0	\$3,132	\$611	\$3,743
54 Fund 330 Stormwater Management	24	4.67%	25,058	0	25,058	4,889	29,947
56 Fund 350 Special Activities	14	2.72%	14,617	0	14,617	2,852	17,469
57 Fund 380 Speed Camera	5	0.97%	5,220	0	5,220	1,019	6,239
58 Fund 550 Debt Service	1	0.19%	1,044	0	1,044	204	1,248
Subtotal	514	100.00%	536,666	0	536,666	77,614	614,280
Direct Bills					0		0
Total					\$536,666		\$614,280

Basis Units: # of PO's by Dept/Div/Fund
 Source: Finance

City of Rockville, Maryland
Full Cost Plan

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Stockroom Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 110-550 City Manager	1	0.05%	\$139	\$0	\$139	\$0	\$139
8 110-900 Recreation and Parks Open S	489	22.01%	68,065	0	68,065	0	68,065
9 110-900-1101 Recreation and Parks Fc	81	3.65%	11,275	0	11,275	0	11,275
10 110-700 Finance	13	0.59%	1,810	0	1,810	0	1,810
12 110-850-0100 PW Management and S	6	0.27%	835	0	835	164	999
13 110-850 PW-0803 Fleet	361	16.25%	50,249	0	50,249	9,858	60,107
18 110-600 101/200 CPDS Management &	4	0.18%	557	0	557	109	666
21 110-600 501-02 CPDS Inspection Serv	2	0.09%	278	0	278	55	333
22 110-800 1101-02 Police Field Services	4	0.18%	557	0	557	109	666
23 110-800 1201-02 Police Admin Service	8	0.36%	1,114	0	1,114	218	1,332
25 110-850 201 PW Construction Manage	12	0.54%	1,670	0	1,670	328	1,998
26 110-850 403/405 PW Traffic and Trans	30	1.35%	4,176	0	4,176	819	4,995
27 110-850 702-03 PW Operations and M	293	13.19%	40,784	0	40,784	8,001	48,785
31 110-900-0150 Special Events	7	0.32%	974	0	974	191	1,166
36 110-900-2021 Recreation Svcs Arts	3	0.14%	418	0	418	82	500
37 110-900-3012 Recreations Svcs Summr	1	0.05%	139	0	139	27	167
42 110-900-4041 Rec & Parks Senior Cen	7	0.32%	974	0	974	191	1,166
46 110-900-9100 Rec & Parks Community	1	0.05%	139	0	139	27	167
48 110-900-9600 Rec & Parks Youth Dev	1	0.05%	139	0	139	27	167
50 Fund 210 Water	285	12.83%	39,670	0	39,670	7,783	47,453
51 Fund 220 Sewer	298	13.41%	41,480	0	41,480	8,138	49,617
52 Fund 230 Refuse	204	9.18%	28,395	0	28,395	5,571	33,966
53 Fund 320 Parking	3	0.14%	418	0	418	82	500
54 Fund 330 Stormwater Management	108	4.86%	15,033	0	15,033	2,949	17,982
Subtotal	2,222	100.00%	309,287	0	309,287	44,730	354,017
Direct Bills					0		0
Total					\$309,287		\$354,017

Basis Units: # of Stockroom Requests by Dept/Div/Fund

Source: Finance

City of Rockville, Maryland
Full Cost Plan

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Revenue Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 110-450 Human Resources	1	0.01%	\$19	\$0	\$19	\$0	\$19
5 110-500-1100 City Clerk	1	0.01%	19	0	19	0	19
6 110-500-0100 Office of Mayor and City	3	0.04%	58	0	58	0	58
7 110-550 City Manager	3	0.04%	58	0	58	0	58
8 110-900 Recreation and Parks Open S	77	1.09%	1,478	0	1,478	0	1,478
9 110-900-1101 Recreation and Parks F	70	0.99%	1,344	0	1,344	0	1,344
10 110-700 Finance	7	0.10%	134	0	134	0	134
11 110-750 Information Technology	49	0.69%	941	0	941	139	1,080
12 110-850-0100 PW Management and S	120	1.70%	2,304	0	2,304	341	2,645
14 110-900-0101 Recreation and Parks A	89	1.26%	1,708	0	1,708	253	1,961
15 110-950 Non-Departmental	432	6.12%	8,293	0	8,293	1,228	9,520
16 110-800 1001-02 Police Office of the C	475	6.73%	9,118	0	9,118	1,350	10,468
18 110-600 101/200 CPDS Management &	3,334	47.23%	64,001	0	64,001	9,473	73,474
22 110-800 1101-02 Police Field Services	1	0.01%	19	0	19	3	22
23 110-800 1201-02 Police Admin Service	3	0.04%	58	0	58	9	66
24 110-800 1401-02/1404-06 Police Speci	339	4.80%	6,508	0	6,508	963	7,471
27 110-850 702-03 PW Operations and M	6	0.08%	115	0	115	17	132
31 110-900-0150 Special Events	1	0.01%	19	0	19	3	22
32 110-900-1001 Recreation Svcs Admin	60	0.85%	1,152	0	1,152	170	1,322
40 110-900-5061 Recreation Svcs Adult S	1	0.01%	19	0	19	3	22
42 110-900-4041 Rec & Parks Senior Cen	1	0.01%	19	0	19	3	22
43 110-900-4043 Rec & Parks Senior Citiz	4	0.06%	77	0	77	11	88
46 110-900-9100 Rec & Parks Community	6	0.08%	115	0	115	17	132
53 Fund 320 Parking	1,049	14.86%	20,137	0	20,137	2,981	23,118
54 Fund 330 Stormwater Management	158	2.24%	3,033	0	3,033	449	3,482
55 Fund 340 RedGate Golf Course	2	0.03%	38	0	38	6	44
56 Fund 350 Special Activities	65	0.92%	1,248	0	1,248	185	1,432
57 Fund 380 Speed Camera	336	4.76%	6,450	0	6,450	955	7,405
58 Fund 550 Debt Service	2	0.03%	38	0	38	6	44
59 All Other	364	5.16%	6,988	0	6,988	1,034	8,022
Subtotal	7,059	100.00%	135,508	0	135,508	19,597	155,105
Direct Bills					0		0
Total					\$135,508		\$155,105

Basis Units: # of Cash Receipts by Dept/Div/Fund Exclude FD 210,220,230

Source: Finance

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
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Payroll Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	162.00	0.81%	\$2,787	\$0	\$2,787	\$0	\$2,787
4 110-450 Human Resources	310.00	1.55%	5,332	0	5,332	0	5,332
5 110-500-1100 City Clerk	95.00	0.47%	1,634	0	1,634	0	1,634
6 110-500-0100 Office of Mayor and City	130.00	0.65%	2,236	0	2,236	0	2,236
7 110-550 City Manager	791.00	3.95%	13,606	0	13,606	0	13,606
8 110-900 Recreation and Parks Open S	1,222.00	6.11%	21,020	0	21,020	0	21,020
9 110-900-1101 Recreation and Parks Fa	4,294.00	21.46%	73,863	0	73,863	0	73,863
10 110-700 Finance	530.00	2.65%	9,117	0	9,117	0	9,117
11 110-750 Information Technology	341.00	1.70%	5,866	0	5,866	1,361	7,226
12 110-850-0100 PW Management and S	46.00	0.23%	791	0	791	184	975
13 110-850 PW-0803 Fleet	69.40	0.35%	1,194	0	1,194	277	1,471
14 110-900-0101 Recreation and Parks Ar	89.00	0.44%	1,531	0	1,531	355	1,886
15 110-950 Non-Departmental	264.00	1.32%	4,541	0	4,541	1,054	5,595
16 110-800 1001-02 Police Office of the C	135.00	0.67%	2,322	0	2,322	539	2,861
18 110-600 101/200 CPDS Management &	213.00	1.06%	3,664	0	3,664	850	4,514
19 110-600 300-02 CPDS Planning and Z	252.00	1.26%	4,335	0	4,335	1,006	5,340
20 110-600 400 CPDS Long Range Plann	111.00	0.55%	1,909	0	1,909	443	2,352
21 110-600 501-02 CPDS Inspection Serv	436.00	2.18%	7,500	0	7,500	1,740	9,240
22 110-800 1101-02 Police Field Services	1,100.00	5.50%	18,922	0	18,922	4,390	23,311
23 110-800 1201-02 Police Admin Service	339.00	1.69%	5,831	0	5,831	1,353	7,184
24 110-800 1401-02/1404-06 Police Speci	717.00	3.58%	12,333	0	12,333	2,861	15,195
25 110-850 201 PW Construction Manage	60.25	0.30%	1,036	0	1,036	240	1,277
26 110-850 403/405 PW Traffic and Trans	232.00	1.16%	3,991	0	3,991	926	4,917
27 110-850 702-03 PW Operations and M	550.00	2.75%	9,461	0	9,461	2,195	11,656
28 110-850 3305 PW Engineering	99.75	0.50%	1,716	0	1,716	398	2,114
29 110-850 9401 PW Environmental Manag	816.00	4.08%	14,036	0	14,036	3,256	17,293
30 110-900-0105 Rec and Parks Capital P	36.00	0.18%	619	0	619	144	763
31 110-900-0150 Special Events	282.00	1.41%	4,851	0	4,851	1,125	5,976
32 110-900-1001 Recreation Svcs Admin	169.00	0.84%	2,907	0	2,907	674	3,581
33 110-900-2006 Recreation Svcs Aftersc	145.00	0.72%	2,494	0	2,494	579	3,073
34 110-900-2008 Recreation Svcs Teens	183.00	0.91%	3,148	0	3,148	730	3,878
35 110-900-2011 Recreation Svcs Summe	415.00	2.07%	7,139	0	7,139	1,656	8,795
36 110-900-2021 Recreation Svcs Arts	84.00	0.42%	1,445	0	1,445	335	1,780
37 110-900-3012 Recreations Svcs Summr	272.00	1.36%	4,679	0	4,679	1,085	5,764
38 110-900-3016 Recreation Svcs Classe	255.00	1.27%	4,386	0	4,386	1,018	5,404
39 110-900-3115 Recreation Svcs Childca	182.00	0.91%	3,131	0	3,131	726	3,857
40 110-900-5061 Recreation Svcs Adult S	141.00	0.70%	2,425	0	2,425	563	2,988
41 110-900-5062 Recreation Svcs Youth S	593.00	2.96%	10,200	0	10,200	2,366	12,567
42 110-900-4041 Rec & Parks Senior Cen	274.00	1.37%	4,713	0	4,713	1,093	5,807
43 110-900-4043 Rec & Parks Senior Citiz	390.00	1.95%	6,709	0	6,709	1,556	8,265
44 110-900-4045 Rec & Parks Senior Citiz	132.00	0.66%	2,271	0	2,271	527	2,797
45 110-900-4047 Rec & Parks Senior Citiz	254.00	1.27%	4,369	0	4,369	1,014	5,383
46 110-900-9100 Rec & Parks Community	83.00	0.41%	1,428	0	1,428	331	1,759

City of Rockville, Maryland
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Payroll Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 110-900-9600 Rec & Parks Youth Dev	150.00	0.75%	\$2,580	\$0	\$2,580	\$599	\$3,179
49 110-900-9601 Rec & Parks Linkages tc	80.00	0.40%	1,376	0	1,376	319	1,695
50 Fund 210 Water	1,148.40	5.74%	19,754	0	19,754	4,583	24,337
51 Fund 220 Sewer	670.40	3.35%	11,532	0	11,532	2,675	14,207
52 Fund 230 Refuse	69.40	0.35%	1,194	0	1,194	277	1,471
53 Fund 320 Parking	106.00	0.53%	1,823	0	1,823	423	2,246
54 Fund 330 Stormwater Management	408.40	2.04%	7,025	0	7,025	1,630	8,655
57 Fund 380 Speed Camera	78.00	0.39%	1,342	0	1,342	311	1,653
Subtotal	20,005.00	100.00%	344,115	0	344,115	49,767	393,882
Direct Bills					0		0
Total					\$344,115		\$393,882

Basis Units: # of Payroll Checks by Dept/Div/Fund

Source: Finance

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
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Journal Entries Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	61	0.79%	\$2,757	\$0	\$2,757	\$0	\$2,757
4 110-450 Human Resources	212	2.74%	9,580	0	9,580	0	9,580
5 110-500-1100 City Clerk	47	0.61%	2,124	0	2,124	0	2,124
6 110-500-0100 Office of Mayor and City	63	0.81%	2,847	0	2,847	0	2,847
7 110-550 City Manager	328	4.24%	14,822	0	14,822	0	14,822
8 110-900 Recreation and Parks Open S	646	8.34%	29,192	0	29,192	0	29,192
9 110-900-1101 Recreation and Parks Fa	992	12.81%	44,828	0	44,828	0	44,828
10 110-700 Finance	330	4.26%	14,912	0	14,912	0	14,912
11 110-750 Information Technology	171	2.21%	7,727	0	7,727	1,709	9,436
12 110-850-0100 PW Management and S	67	0.87%	3,028	0	3,028	670	3,697
13 110-850 PW-0803 Fleet	226	2.92%	10,213	0	10,213	2,258	12,471
14 110-900-0101 Recreation and Parks Ar	70	0.90%	3,163	0	3,163	699	3,863
15 110-950 Non-Departmental	71	0.92%	3,208	0	3,208	709	3,918
16 110-800 1001-02 Police Office of the C	52	0.67%	2,350	0	2,350	520	2,869
18 110-600 101/200 CPDS Management &	103	1.33%	4,654	0	4,654	1,029	5,684
19 110-600 300-02 CPDS Planning and Z	88	1.14%	3,977	0	3,977	879	4,856
20 110-600 400 CPDS Long Range Plann	44	0.57%	1,988	0	1,988	440	2,428
21 110-600 501-02 CPDS Inspection Serv	106	1.37%	4,790	0	4,790	1,059	5,849
22 110-800 1101-02 Police Field Services	75	0.97%	3,389	0	3,389	749	4,139
23 110-800 1201-02 Police Admin Service	155	2.00%	7,004	0	7,004	1,549	8,553
24 110-800 1401-02/1404-06 Police Speci	162	2.09%	7,321	0	7,321	1,619	8,939
25 110-850 201 PW Construction Manage	50	0.65%	2,259	0	2,259	500	2,759
26 110-850 403/405 PW Traffic and Trans	114	1.47%	5,152	0	5,152	1,139	6,291
27 110-850 702-03 PW Operations and M	106	1.37%	4,790	0	4,790	1,059	5,849
28 110-850 3305 PW Engineering	36	0.46%	1,627	0	1,627	360	1,987
29 110-850 9401 PW Environmental Manag	40	0.52%	1,808	0	1,808	400	2,207
30 110-900-0105 Rec and Parks Capital P	36	0.46%	1,627	0	1,627	360	1,987
31 110-900-0150 Special Events	112	1.45%	5,061	0	5,061	1,119	6,180
32 110-900-1001 Recreation Svcs Admin	103	1.33%	4,654	0	4,654	1,029	5,684
33 110-900-2006 Recreation Svcs Aftersc	70	0.90%	3,163	0	3,163	699	3,863
34 110-900-2008 Recreation Svcs Teens	80	1.03%	3,615	0	3,615	799	4,415
35 110-900-2011 Recreation Svcs Summe	61	0.79%	2,757	0	2,757	610	3,366
36 110-900-2021 Recreation Svcs Arts	33	0.43%	1,491	0	1,491	330	1,821
37 110-900-3012 Recreations Svcs Summ	62	0.80%	2,802	0	2,802	620	3,421
38 110-900-3016 Recreation Svcs Classe	82	1.06%	3,705	0	3,705	819	4,525
39 110-900-3115 Recreation Svcs Childca	60	0.77%	2,711	0	2,711	600	3,311
40 110-900-5061 Recreation Svcs Adult S	67	0.87%	3,028	0	3,028	670	3,697
41 110-900-5062 Recreation Svcs Youth S	78	1.01%	3,525	0	3,525	779	4,304
42 110-900-4041 Rec & Parks Senior Cen	143	1.85%	6,462	0	6,462	1,429	7,891
43 110-900-4043 Rec & Parks Senior Citiz	109	1.41%	4,926	0	4,926	1,089	6,015
44 110-900-4045 Rec & Parks Senior Citiz	52	0.67%	2,350	0	2,350	520	2,869
45 110-900-4047 Rec & Parks Senior Citiz	76	0.98%	3,434	0	3,434	759	4,194
46 110-900-9100 Rec & Parks Community	51	0.66%	2,305	0	2,305	510	2,814

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Journal Entries Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 110-900-9600 Rec & Parks Youth Dev	55	0.71%	\$2,485	\$0	\$2,485	\$550	\$3,035
49 110-900-9601 Rec & Parks Linkages tc	55	0.71%	2,485	0	2,485	550	3,035
50 Fund 210 Water	503	6.50%	22,730	0	22,730	5,026	27,756
51 Fund 220 Sewer	312	4.03%	14,099	0	14,099	3,118	17,217
52 Fund 230 Refuse	266	3.44%	12,020	0	12,020	2,658	14,678
53 Fund 320 Parking	105	1.36%	4,745	0	4,745	1,049	5,794
54 Fund 330 Stormwater Management	284	3.67%	12,834	0	12,834	2,838	15,672
55 Fund 340 RedGate Golf Course	6	0.08%	271	0	271	60	331
56 Fund 350 Special Activities	319	4.12%	14,415	0	14,415	3,188	17,603
57 Fund 380 Speed Camera	85	1.10%	3,841	0	3,841	849	4,690
58 Fund 550 Debt Service	16	0.21%	723	0	723	160	883
59 All Other	47	0.61%	2,124	0	2,124	470	2,594
Subtotal	7,743	100.00%	349,899	0	349,899	50,603	400,502
Direct Bills					0		0
Total					\$349,899		\$400,502

Basis Units: # of Journal Entries by Dept/Div/Fund

Source: Finance

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
 2/10/2015

Travel Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	5	2.20%	\$1,948	\$0	\$1,948	\$0	\$1,948
4 110-450 Human Resources	14	6.17%	5,454	0	5,454	0	5,454
5 110-500-1100 City Clerk	3	1.32%	1,169	0	1,169	0	1,169
6 110-500-0100 Office of Mayor and City	20	8.81%	7,792	0	7,792	0	7,792
7 110-550 City Manager	37	16.30%	14,415	0	14,415	0	14,415
8 110-900 Recreation and Parks Open S	5	2.20%	1,948	0	1,948	0	1,948
9 110-900-1101 Recreation and Parks Fa	8	3.52%	3,117	0	3,117	0	3,117
10 110-700 Finance	15	6.61%	5,844	0	5,844	0	5,844
11 110-750 Information Technology	5	2.20%	1,948	0	1,948	533	2,481
12 110-850-0100 PW Management and S	15	6.61%	5,844	0	5,844	1,599	7,443
14 110-900-0101 Recreation and Parks A	7	3.08%	2,727	0	2,727	746	3,473
18 110-600 101/200 CPDS Management &	6	2.64%	2,338	0	2,338	639	2,977
19 110-600 300-02 CPDS Planning and Z	2	0.88%	779	0	779	213	992
20 110-600 400 CPDS Long Range Plann	8	3.52%	3,117	0	3,117	853	3,969
21 110-600 501-02 CPDS Inspection Serv	8	3.52%	3,117	0	3,117	853	3,969
23 110-800 1201-02 Police Admin Service	1	0.44%	390	0	390	107	496
24 110-800 1401-02/1404-06 Police Speci	15	6.61%	5,844	0	5,844	1,599	7,443
26 110-850 403/405 PW Traffic and Trans	6	2.64%	2,338	0	2,338	639	2,977
28 110-850 3305 PW Engineering	2	0.88%	779	0	779	213	992
29 110-850 9401 PW Environmental Manag	2	0.88%	779	0	779	213	992
35 110-900-2011 Recreation Svcs Summe	7	3.08%	2,727	0	2,727	746	3,473
37 110-900-3012 Recreations Svcs Summr	8	3.52%	3,117	0	3,117	853	3,969
42 110-900-4041 Rec & Parks Senior Cen	1	0.44%	390	0	390	107	496
50 Fund 210 Water	20	8.81%	7,792	0	7,792	2,132	9,923
51 Fund 220 Sewer	3	1.32%	1,169	0	1,169	320	1,489
54 Fund 330 Stormwater Management	4	1.76%	1,558	0	1,558	426	1,985
Subtotal	227	100.00%	88,437	0	88,437	12,790	101,227
Direct Bills					0		0
Total					\$88,437		\$101,227

Basis Units: # of Travel Reimbursements Reviewed by Dept/Div/Fund
 Source: Finance

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
2/10/2015

GAX and PO's Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	65	1.18%	\$2,893	\$0	\$2,893	\$0	\$2,893
4 110-450 Human Resources	129	2.35%	5,741	0	5,741	0	5,741
5 110-500-1100 City Clerk	114	2.08%	5,073	0	5,073	0	5,073
6 110-500-0100 Office of Mayor and City	36	0.66%	1,602	0	1,602	0	1,602
7 110-550 City Manager	291	5.30%	12,950	0	12,950	0	12,950
8 110-900 Recreation and Parks Open S	504	9.19%	22,428	0	22,428	0	22,428
9 110-900-1101 Recreation and Parks Fa	1,025	18.68%	45,613	0	45,613	0	45,613
10 110-700 Finance	54	0.98%	2,403	0	2,403	0	2,403
11 110-750 Information Technology	294	5.36%	13,083	0	13,083	3,176	16,259
13 110-850 PW-0803 Fleet	53	0.97%	2,359	0	2,359	573	2,931
14 110-900-0101 Recreation and Parks Ar	13	0.24%	579	0	579	140	719
15 110-950 Non-Departmental	62	1.13%	2,759	0	2,759	670	3,429
16 110-800 1001-02 Police Office of the C	8	0.15%	356	0	356	86	442
18 110-600 101/200 CPDS Management &	59	1.08%	2,626	0	2,626	637	3,263
19 110-600 300-02 CPDS Planning and Zi	4	0.07%	178	0	178	43	221
20 110-600 400 CPDS Long Range Plann	13	0.24%	579	0	579	140	719
21 110-600 501-02 CPDS Inspection Serv	18	0.33%	801	0	801	194	995
22 110-800 1101-02 Police Field Services	35	0.64%	1,558	0	1,558	378	1,936
23 110-800 1201-02 Police Admin Service	266	4.85%	11,837	0	11,837	2,874	14,711
24 110-800 1401-02/1404-06 Police Speci	51	0.93%	2,270	0	2,270	551	2,820
25 110-850 201 PW Construction Manage	10	0.18%	445	0	445	108	553
26 110-850 403/405 PW Traffic and Trans	139	2.53%	6,186	0	6,186	1,502	7,687
27 110-850 702-03 PW Operations and M	90	1.64%	4,005	0	4,005	972	4,977
28 110-850 3305 PW Engineering	3	0.05%	134	0	134	32	166
29 110-850 9401 PW Environmental Manag	18	0.33%	801	0	801	194	995
30 110-900-0105 Rec and Parks Capital P	5	0.09%	223	0	223	54	277
31 110-900-0150 Special Events	150	2.73%	6,675	0	6,675	1,621	8,296
32 110-900-1001 Recreation Svcs Admin	44	0.80%	1,958	0	1,958	475	2,433
33 110-900-2006 Recreation Svcs Aftersc	13	0.24%	579	0	579	140	719
34 110-900-2008 Recreation Svcs Teens	10	0.18%	445	0	445	108	553
35 110-900-2011 Recreation Svcs Summe	15	0.27%	668	0	668	162	830
36 110-900-2021 Recreation Svcs Arts	42	0.77%	1,869	0	1,869	454	2,323
37 110-900-3012 Recreations Svcs Summr	39	0.71%	1,736	0	1,736	421	2,157
38 110-900-3016 Recreation Svcs Classe	75	1.37%	3,338	0	3,338	810	4,148
39 110-900-3115 Recreation Svcs Childca	17	0.31%	757	0	757	184	940
40 110-900-5061 Recreation Svcs Adult S	19	0.35%	846	0	846	205	1,051
41 110-900-5062 Recreation Svcs Youth S	19	0.35%	846	0	846	205	1,051
42 110-900-4041 Rec & Parks Senior Cen	79	1.44%	3,516	0	3,516	853	4,369
43 110-900-4043 Rec & Parks Senior Citiz	30	0.55%	1,335	0	1,335	324	1,659
44 110-900-4045 Rec & Parks Senior Citiz	83	1.51%	3,694	0	3,694	897	4,590
45 110-900-4047 Rec & Parks Senior Citiz	16	0.29%	712	0	712	173	885
46 110-900-9100 Rec & Parks Community	29	0.53%	1,291	0	1,291	313	1,604
47 110-900-9101 Rec & Parks Caregiver C	85	1.55%	3,783	0	3,783	918	4,701

City of Rockville, Maryland
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GAX and PO's Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 110-900-9600 Rec & Parks Youth Dev	30	0.55%	\$1,335	\$0	\$1,335	\$324	\$1,659
49 110-900-9601 Rec & Parks Linkages tc	31	0.57%	1,380	0	1,380	335	1,714
50 Fund 210 Water	461	8.40%	20,515	0	20,515	4,980	25,495
51 Fund 220 Sewer	210	3.83%	9,345	0	9,345	2,269	11,614
52 Fund 230 Refuse	144	2.62%	6,408	0	6,408	1,556	7,964
53 Fund 320 Parking	72	1.31%	3,204	0	3,204	778	3,982
54 Fund 330 Stormwater Management	169	3.08%	7,521	0	7,521	1,826	9,346
56 Fund 350 Special Activities	116	2.11%	5,162	0	5,162	1,253	6,415
57 Fund 380 Speed Camera	65	1.18%	2,893	0	2,893	702	3,595
58 Fund 550 Debt Service	4	0.07%	178	0	178	43	221
59 All Other	60	1.09%	2,670	0	2,670	648	3,318
Subtotal	5,486	100.00%	244,128	0	244,128	35,306	279,435
Direct Bills					0		0
Total					\$244,128		\$279,435

Basis Units: # of GAX and PRC Payments Processed by Dept/Div/Fund

Source: Finance

City of Rockville, Maryland
Full Cost Plan

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Direct Support to FD 210 Water Allocations

Dept:10 110-700 Finance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Fund 210 Water	100	100.00%	\$52,104	\$0	\$52,104	\$7,535	\$59,639
Subtotal	100	100.00%	52,104	0	52,104	7,535	59,639
Direct Bills					0		0
Total					\$52,104		\$59,639
Basis Units: Direct to FD 210 Water							
Source: Direct							

City of Rockville, Maryland
Full Cost Plan

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Allocation Summary

Dept:10 110-700 Finance

Department	Systems Support & Control	Budget	Purchasing & Contracts	Stockroom	Revenue	Payroll	Journal Entries	Travel	GAX and PO's	Direct Support to FD 210
3 110-400 City Attorney	\$3,335	\$6,512	\$5,220	\$0	\$0	\$2,787	\$2,757	\$1,948	\$2,893	\$0
4 110-450 Human Resources	9,451	8,611	7,309	0	19	5,332	9,580	5,454	5,741	0
5 110-500-1100 City Clerk	1,111	2,871	6,265	0	19	1,634	2,124	1,169	5,073	0
6 110-500-0100 Office of Mayor and City	2,778	1,831	0	0	58	2,236	2,847	7,792	1,602	0
7 110-550 City Manager	20,006	21,814	27,147	139	58	13,606	14,822	14,415	12,950	0
8 110-900 Recreation and Parks Open S	25,005	32,062	37,588	68,065	1,478	21,020	29,192	1,948	22,428	0
9 110-900-1101 Recreation and Parks F	147,818	49,428	44,896	11,275	1,344	73,863	44,828	3,117	45,613	0
10 110-700 Finance	13,336	17,114	10,441	1,810	134	9,117	14,912	5,844	2,403	0
11 110-750 Information Technology	10,159	21,656	99,825	0	1,080	7,226	9,436	2,481	16,259	0
12 110-850-0100 PW Management and S	3,385	3,796	0	999	2,645	975	3,697	7,443	0	0
13 110-850 PW-0803 Fleet	8,802	12,655	2,496	60,107	0	1,471	12,471	0	2,931	0
14 110-900-0101 Recreation and Parks Ar	3,385	3,510	4,991	0	1,961	1,886	3,863	3,473	719	0
15 110-950 Non-Departmental	5,417	17,621	2,496	0	9,520	5,595	3,918	0	3,429	0
16 110-800 1001-02 Police Office of the C	3,389	5,454	1,248	0	10,468	2,861	2,869	0	442	0
18 110-600 101/200 CPDS Management &	5,417	8,895	8,735	666	73,474	4,514	5,684	2,977	3,263	0
19 110-600 300-02 CPDS Planning and Z	6,095	9,249	1,248	0	0	5,340	4,856	992	221	0
20 110-600 400 CPDS Long Range Plann	3,385	4,465	1,248	0	0	2,352	2,428	3,969	719	0
21 110-600 501-02 CPDS Inspection Serv	12,191	12,780	6,239	333	0	9,240	5,849	3,969	995	0
22 110-800 1101-02 Police Field Services	29,115	38,439	8,735	666	22	23,311	4,139	0	1,936	0
23 110-800 1201-02 Police Admin Service	7,448	9,631	28,700	1,332	66	7,184	8,553	496	14,711	0
24 110-800 1401-02/1404-06 Police Speci	23,698	26,745	2,496	0	7,471	15,195	8,939	7,443	2,820	0
25 110-850 201 PW Construction Manage	6,095	4,706	1,248	1,998	0	1,277	2,759	0	553	0
26 110-850 403/405 PW Traffic and Trans	6,091	13,774	13,726	4,995	0	4,917	6,291	2,977	7,687	0
27 110-850 702-03 PW Operations and M	15,575	17,728	23,708	48,785	132	11,656	5,849	0	4,977	0
28 110-850 3305 PW Engineering	10,833	4,331	2,496	0	0	2,114	1,987	992	166	0
29 110-850 9401 PW Environmental Man	23,024	1,545	2,496	0	0	17,293	2,207	992	995	0
30 110-900-0105 Rec and Parks Capital P	1,353	1,393	1,248	0	0	763	1,987	0	277	0
31 110-900-0150 Special Events	20,314	6,831	33,691	1,166	22	5,976	6,180	0	8,296	0
32 110-900-1001 Recreation Svcs Admin	6,770	4,284	1,248	0	1,322	3,581	5,684	0	2,433	0
33 110-900-2006 Recreation Svcs Aftersc	8,127	1,004	0	0	0	3,073	3,863	0	719	0
34 110-900-2008 Recreation Svcs Teens	12,865	2,018	0	0	0	3,878	4,415	0	553	0
35 110-900-2011 Recreation Svcs Summe	48,754	1,886	1,248	0	0	8,795	3,366	3,473	830	0
36 110-900-2021 Recreation Svcs Arts	4,064	2,464	3,743	500	0	1,780	1,821	0	2,323	0
37 110-900-3012 Recreations Svcs Sumr	41,980	3,446	8,735	167	0	5,764	3,421	3,969	2,157	0
38 110-900-3016 Recreation Svcs Classe	30,472	2,774	7,487	0	0	5,404	4,525	0	4,148	0
39 110-900-3115 Recreation Svcs Childc	7,448	1,727	0	0	0	3,857	3,311	0	940	0
40 110-900-5061 Recreation Svcs Adult S	8,127	1,769	3,743	0	22	2,988	3,697	0	1,051	0
41 110-900-5062 Recreation Svcs Youth	81,933	2,403	1,248	0	0	12,567	4,304	0	1,051	0
42 110-900-4041 Rec & Parks Senior Cen	8,802	4,195	7,487	1,166	22	5,807	7,891	496	4,369	0
43 110-900-4043 Rec & Parks Senior Citiz	11,512	5,619	1,248	0	88	8,265	6,015	0	1,659	0
44 110-900-4045 Rec & Parks Senior Citiz	4,064	2,019	0	0	0	2,797	2,869	0	4,590	0

City of Rockville, Maryland
Full Cost Plan

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Allocation Summary

Dept:10 110-700 Finance

Department	Systems Support & Control	Budget	Purchasing & Contracts	Stockroom	Revenue	Payroll	Journal Entries	Travel	GAX and PO's	Direct Support to FD 210
45 110-900-4047 Rec & Parks Senior Citiz	\$10,159	\$2,046	\$1,248	\$0	\$0	\$5,383	\$4,194	\$0	\$885	\$0
46 110-900-9100 Rec & Parks Community	2,032	2,170	2,496	167	132	1,759	2,814	0	1,604	0
47 110-900-9101 Rec & Parks Caregiver (0	0	29,947	0	0	0	0	0	4,701	0
48 110-900-9600 Rec & Parks Youth Dev	7,448	2,946	3,743	167	0	3,179	3,035	0	1,659	0
49 110-900-9601 Rec & Parks Linkages to	2,032	1,643	1,248	0	0	1,695	3,035	0	1,714	0
50 Fund 210 Water	16,254	41,326	49,912	47,453	0	24,337	27,756	9,923	25,495	59,639
51 Fund 220 Sewer	9,480	34,160	31,195	49,617	0	14,207	17,217	1,489	11,614	0
52 Fund 230 Refuse	0	31,895	13,726	33,966	0	1,471	14,678	0	7,964	0
53 Fund 320 Parking	0	2,800	3,743	500	23,118	2,246	5,794	0	3,982	0
54 Fund 330 Stormwater Management	4,064	19,996	29,947	17,982	3,482	8,655	15,672	1,985	9,346	0
55 Fund 340 RedGate Golf Course	0	0	0	0	44	0	331	0	0	0
56 Fund 350 Special Activities	0	4,208	17,469	0	1,432	0	17,603	0	6,415	0
57 Fund 380 Speed Camera	0	8,013	6,239	0	7,405	1,653	4,690	0	3,595	0
58 Fund 550 Debt Service	0	626	1,248	0	44	0	883	0	221	0
59 All Other	0	0	0	0	8,022	0	2,594	0	3,318	0
Total	\$754,396	\$552,883	\$614,280	\$354,017	\$155,105	\$393,882	\$400,502	\$101,227	\$279,435	\$59,639

**City of Rockville, Maryland
Full Cost Plan**

FY 2015 For Use in FY2016
2/10/2015

Allocation Summary

Dept:10 110-700 Finance

Department	Total
3 110-400 City Attorney	\$25,451
4 110-450 Human Resources	51,497
5 110-500-1100 City Clerk	20,266
6 110-500-0100 Office of Mayor and City	19,143
7 110-550 City Manager	124,955
8 110-900 Recreation and Parks Open S	238,786
9 110-900-1101 Recreation and Parks Fa	422,180
10 110-700 Finance	75,111
11 110-750 Information Technology	168,122
12 110-850-0100 PW Management and S	22,939
13 110-850 PW-0803 Fleet	100,932
14 110-900-0101 Recreation and Parks Ar	23,789
15 110-950 Non-Departmental	47,995
16 110-800 1001-02 Police Office of the C	26,732
18 110-600 101/200 CPDS Management a	113,624
19 110-600 300-02 CPDS Planning and Z	28,002
20 110-600 400 CPDS Long Range Plann	18,567
21 110-600 501-02 CPDS Inspection Serv	51,596
22 110-800 1101-02 Police Field Services	106,363
23 110-800 1201-02 Police Admin Service	78,121
24 110-800 1401-02/1404-06 Police Speci	94,807
25 110-850 201 PW Construction Manage	18,636
26 110-850 403/405 PW Traffic and Trans	60,457
27 110-850 702-03 PW Operations and M	128,411
28 110-850 3305 PW Engineering	22,919
29 110-850 9401 PW Environmental Manag	48,553
30 110-900-0105 Rec and Parks Capital P	7,020
31 110-900-0150 Special Events	82,475
32 110-900-1001 Recreation Svcs Admin	25,323
33 110-900-2006 Recreation Svcs Aftersc	16,786
34 110-900-2008 Recreation Svcs Teens	23,729
35 110-900-2011 Recreation Svcs Summe	68,351
36 110-900-2021 Recreation Svcs Arts	16,695
37 110-900-3012 Recreations Svcs Summr	69,639
38 110-900-3016 Recreation Svcs Classe	54,809
39 110-900-3115 Recreation Svcs Childca	17,283
40 110-900-5061 Recreation Svcs Adult S	21,398
41 110-900-5062 Recreation Svcs Youth S	103,506
42 110-900-4041 Rec & Parks Senior Cen	40,234
43 110-900-4043 Rec & Parks Senior Citiz	34,405
44 110-900-4045 Rec & Parks Senior Citiz	16,339

**City of Rockville, Maryland
Full Cost Plan**

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Allocation Summary

Dept:10 110-700 Finance

Department	Total
45 110-900-4047 Rec & Parks Senior Citiz	\$23,914
46 110-900-9100 Rec & Parks Community	13,173
47 110-900-9101 Rec & Parks Caregiver (34,648
48 110-900-9600 Rec & Parks Youth Dev	22,177
49 110-900-9601 Rec & Parks Linkages to	11,367
50 Fund 210 Water	302,096
51 Fund 220 Sewer	168,979
52 Fund 230 Refuse	103,700
53 Fund 320 Parking	42,183
54 Fund 330 Stormwater Management	111,129
55 Fund 340 RedGate Golf Course	375
56 Fund 350 Special Activities	47,128
57 Fund 380 Speed Camera	31,595
58 Fund 550 Debt Service	3,022
59 All Other	13,934
Total	<u>\$3,665,366</u>

City of Rockville, Maryland
Full Cost Plan

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2/10/2015

INFORMATION TECHNOLOGY (110-750)
Nature and Extent of Services

The Department of Information Technology (IT) manages the City's Voice and Data Systems and Networks. This includes the City's Telecommunication, Computer and Geographic Information systems. The department also maintains the City's web servers, wired and wireless local and wide area networks. The Information Technology department is focused on its vision of being an innovation, customer focused and value driven department by working diligently on set objectives and projects that enhances the City government's performance through efficient and effective use of technological tools to serve the public and respond quickly to citizens needs and demands.

The IT department is functionalized and allocated into the following areas:

- IT Operations - Costs are allocated based on the number of helpdesk tickets, applications, and devices by department, division and fund.
- Voice Communications - Costs are allocated based on the number of phone lines by department, division, and fund.
- GIS Operations - Costs are allocated based on the number of GIS application users by department.

City of Rockville, Maryland
Full Cost Plan

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A. Department Costs

Dept:11 110-750 Information Technology

Description		Amount	General Admin	IT Operations	Voice Communications	GIS Operations
Personnel Costs						
Salaries	S1	1,199,477	0	1,030,397	79,731	89,349
Salary % Split			.00%	85.90%	6.65%	7.45%
Benefits	P	490,910	0	429,749	28,614	32,547
Subtotal - Personnel Costs		1,690,387	0	1,460,146	108,345	121,896
Services & Supplies Cost						
Consultants	P	6,184	0	6,184	0	0
Temporary Agency Personnel	P	99,750	0	99,750	0	0
Telephone Services	P	163,844	0	0	163,844	0
Cellular Services	P	14,436	0	0	14,436	0
Communication Equip Maint	P	68,969	0	0	68,969	0
Software Maintenance and Subscriptio	P	158,330	0	158,330	0	0
Travel	P	6,102	0	4,348	0	1,754
Class & Professional Development	P	18,943	0	17,748	0	1,195
Dues, Fees, and Publications	P	6,769	0	6,769	0	0
Contract Services-Other	P	2,444	0	2,444	0	0
Computer Equip Maint	P	35,181	0	20,164	0	15,017
Program Supplies	P	6,542	0	6,542	0	0
Computer Supplies	P	23,054	0	9,702	0	13,352
Furniture & Equipment <\$5,000	P	500	0	500	0	0
Computer Hardware	D	346,176	0	0	0	0
Computer Software	P	72,185	0	34,946	0	37,239
Subtotal - Services & Supplies		1,029,409	0	367,427	247,249	68,557
Department Cost Total		2,719,796	0	1,827,573	355,594	190,453
Adjustments to Cost						
Computer Hardware	D	(346,176)	0	0	0	0
Subtotal - Adjustments		(346,176)	0	0	0	0
Total Costs After Adjustments		2,373,620	0	1,827,573	355,594	190,453
General Admin Distribution			0	0	0	0
Grand Total		\$2,373,620		\$1,827,573	\$355,594	\$190,453

City of Rockville, Maryland
Full Cost Plan

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B. Incoming Costs - (Default Spread Expense%)

Dept:11 110-750 Information Technology

Department	First Incoming	Second Incoming	IT Operations	Voice Communicati ons	GIS Operations
1 City Hall Bldg Improvements	\$20,676	\$0	\$15,919	\$3,097	\$1,659
1 GUDE Depreciation	337	0	260	51	27
Subtotal - Building Depreciation	21,013	0	16,179	3,148	1,686
2 Equipment Depreciation	141,543	0	108,981	21,205	11,357
Subtotal - Equipment Depreciation	141,543	0	108,981	21,205	11,357
3 Legal Services	19,780	3,843	18,188	3,539	1,895
Subtotal - 110-400 City Attorney	19,780	3,843	18,188	3,539	1,895
4 Personnel Services	37,857	8,480	35,678	6,942	3,718
4 Safety & Risk Management	3,017	666	2,836	552	295
Subtotal - 110-450 Human Resources	40,874	9,146	38,513	7,494	4,013
6 Citywide Support A	11,525	6,365	13,774	2,680	1,435
6 Citywide Support B	9,589	5,273	11,443	2,226	1,192
Subtotal - 110-500-0100 Office of Mayc	21,114	11,637	25,217	4,907	2,628
7 0101 Administration	37,478	10,882	37,235	7,245	3,880
7 0102 Citizens Support & Intergovernme	16,608	4,039	15,897	3,093	1,657
7 1102 Website and Intranet	8,551	2,988	8,884	1,729	926
7 1111 Graphics and Printing	1,412	390	1,388	270	145
Subtotal - 110-550 City Manager	64,049	18,299	63,404	12,337	6,607
8 City Hall	4,692	8,080	9,834	1,913	1,025
8 Gude Drive Complex	36	44	61	12	6
Subtotal - 110-900 Recreation and Parl	4,728	8,123	9,895	1,925	1,031
9 City Hall	20,772	5,819	20,474	3,984	2,134
9 Gude Drive Complex	209	47	197	38	21
Subtotal - 110-900-1101 Recreation an	20,981	5,866	20,671	4,022	2,154
10 Systems Support & Control	8,337	1,822	7,822	1,522	815
10 Budget	17,990	3,666	16,674	3,244	1,738
10 Purchasing & Contracts	83,528	16,297	76,860	14,955	8,010

City of Rockville, Maryland
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B. Incoming Costs - (Default Spread Expense%)

Dept:11 110-750 Information Technology

Department	First Incoming	Second Incoming	IT Operations	Voice Communicati ons	GIS Operations
10 Revenue	\$941	\$139	\$831	\$162	\$87
10 Payroll	5,866	1,361	5,564	1,083	580
10 Journal Entries	7,727	1,709	7,265	1,414	757
10 Travel	1,948	533	1,910	372	199
10 GAX and PO's	13,083	3,176	12,519	2,436	1,305
Subtotal - 110-700 Finance	139,420	28,703	129,446	25,187	13,490
11 IT Operations	0	193,503	148,988	28,989	15,526
11 GIS Operations	0	26,281	20,235	3,937	2,109
Subtotal - 110-750 Information Techno	0	219,785	169,224	32,926	17,635
15 Citywide Support	0	3,188	2,454	478	256
15 Worker's Comp, Unemployment, and D	0	15,477	11,917	2,319	1,242
Subtotal - 110-950 Non-Departmental	0	18,665	14,371	2,796	1,498
Total Incoming	473,502	324,067	614,089	119,484	63,995
C. Total Allocated		\$3,171,189	\$2,441,662	\$475,078	\$254,448
		77.00%	14.98%	8.02%	

City of Rockville, Maryland
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IT Operations Allocations

Dept:11 110-750 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	53	1.62%	\$35,487	\$0	\$35,487	\$0	\$35,487
4 110-450 Human Resources	91	2.78%	60,930	0	60,930	0	60,930
5 110-500-1100 City Clerk	66	2.02%	44,191	0	44,191	0	44,191
6 110-500-0100 Office of Mayor and City	8	0.24%	5,356	0	5,356	0	5,356
7 110-550 City Manager	227	6.93%	151,991	0	151,991	0	151,991
10 110-700 Finance	322	9.84%	215,599	0	215,599	0	215,599
11 110-750 Information Technology	289	8.83%	193,503	0	193,503	0	193,503
12 110-850-0100 PW Management and S	588	17.96%	393,703	0	393,703	66,148	459,850
14 110-900-0101 Recreation and Parks A	805	24.59%	538,998	0	538,998	90,559	629,557
16 110-800 1001-02 Police Office of the C	427	13.04%	285,903	0	285,903	48,036	333,939
18 110-600 101/200 CPDS Management :	329	10.05%	220,286	0	220,286	37,011	257,297
50 Fund 210 Water	68	2.08%	45,530	0	45,530	7,650	53,180
57 Fund 380 Speed Camera	1	0.03%	670	0	670	112	782
Subtotal	3,274	100.00%	2,192,146	0	2,192,146	249,516	2,441,662
Direct Bills					0		0
Total					\$2,192,146		\$2,441,662

Basis Units: # of Helpdesk tickets, # of applications and # of devices by Dept/Div/Fund

Source: IT

City of Rockville, Maryland
Full Cost Plan

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 2/10/2015

Voice Communications Allocations

Dept:11 110-750 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 110-550 City Manager	2	1.64%	\$6,992	\$0	\$6,992	\$0	\$6,992
8 110-900 Recreation and Parks Open S	4	3.28%	13,985	0	13,985	0	13,985
10 110-700 Finance	5	4.10%	17,481	0	17,481	0	17,481
12 110-850-0100 PW Management and S	1	0.82%	3,496	0	3,496	437	3,934
13 110-850 PW-0803 Fleet	1	0.82%	3,496	0	3,496	437	3,934
18 110-600 101/200 CPDS Management &	2	1.64%	6,992	0	6,992	875	7,867
24 110-800 1401-02/1404-06 Police Speci	1	0.82%	3,496	0	3,496	437	3,934
25 110-850 201 PW Construction Manage	5	4.10%	17,481	0	17,481	2,187	19,668
26 110-850 403/405 PW Traffic and Trans	8	6.56%	27,969	0	27,969	3,499	31,468
27 110-850 702-03 PW Operations and M	18	14.75%	62,931	0	62,931	7,873	70,803
29 110-850 9401 PW Environmental Manag	3	2.46%	10,488	0	10,488	1,312	11,801
32 110-900-1001 Recreation Svcs Admin	1	0.82%	3,496	0	3,496	437	3,934
33 110-900-2006 Recreation Svcs Aftersc	2	1.64%	6,992	0	6,992	875	7,867
35 110-900-2011 Recreation Svcs Summe	2	1.64%	6,992	0	6,992	875	7,867
37 110-900-3012 Recreations Svcs Summ	4	3.28%	13,985	0	13,985	1,750	15,734
38 110-900-3016 Recreation Svcs Classe	4	3.28%	13,985	0	13,985	1,750	15,734
39 110-900-3115 Recreation Svcs Childca	1	0.82%	3,496	0	3,496	437	3,934
40 110-900-5061 Recreation Svcs Adult S	1	0.82%	3,496	0	3,496	437	3,934
50 Fund 210 Water	15	12.30%	52,442	0	52,442	6,561	59,003
51 Fund 220 Sewer	9	7.38%	31,465	0	31,465	3,936	35,402
52 Fund 230 Refuse	19	15.57%	66,427	0	66,427	8,310	74,737
54 Fund 330 Stormwater Management	13	10.66%	45,450	0	45,450	5,686	51,136
57 Fund 380 Speed Camera	1	0.82%	3,496	0	3,496	437	3,934
Subtotal	122	100.00%	426,530	0	426,530	48,549	475,078
Direct Bills					0		0
Total					\$426,530		\$475,078

Basis Units: # of Phone Lines by Dept/Div/Fund
 Source: IT

City of Rockville, Maryland
Full Cost Plan

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 2/10/2015

GIS Operations Allocations

Dept:11 110-750 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	5.00	2.21%	\$5,054	\$0	\$5,054	\$0	\$5,054
4 110-450 Human Resources	4.00	1.77%	4,043	0	4,043	0	4,043
5 110-500-1100 City Clerk	5.00	2.21%	5,054	0	5,054	0	5,054
7 110-550 City Manager	1.00	0.44%	1,011	0	1,011	0	1,011
11 110-750 Information Technology	26.00	11.50%	26,281	0	26,281	0	26,281
12 110-850-0100 PW Management and S	81.40	36.02%	82,281	0	82,281	11,441	93,722
14 110-900-0101 Recreation and Parks A	34.00	15.04%	34,368	0	34,368	4,779	39,147
16 110-800 1001-02 Police Office of the C	3.00	1.33%	3,032	0	3,032	422	3,454
18 110-600 101/200 CPDS Management :	63.00	27.88%	63,682	0	63,682	8,855	72,537
50 Fund 210 Water	0.75	0.33%	758	0	758	105	864
51 Fund 220 Sewer	0.75	0.33%	758	0	758	105	864
52 Fund 230 Refuse	1.05	0.46%	1,061	0	1,061	148	1,209
54 Fund 330 Stormwater Management	1.05	0.46%	1,061	0	1,061	148	1,209
Subtotal	226.00	100.00%	228,446	0	228,446	26,002	254,448
Direct Bills					0		0
Total					\$228,446		\$254,448

Basis Units: # of GIS application users by Dept
 Source: IT

City of Rockville, Maryland
Full Cost Plan

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Allocation Summary

Dept:11 110-750 Information Technology

Department	IT Operations	Voice Communications	GIS Operations	Total
3 110-400 City Attorney	\$35,487	\$0	\$5,054	\$40,541
4 110-450 Human Resources	60,930	0	4,043	64,973
5 110-500-1100 City Clerk	44,191	0	5,054	49,245
6 110-500-0100 Office of Mayor and City	5,356	0	0	5,356
7 110-550 City Manager	151,991	6,992	1,011	159,994
8 110-900 Recreation and Parks Open S	0	13,985	0	13,985
10 110-700 Finance	215,599	17,481	0	233,080
11 110-750 Information Technology	193,503	0	26,281	219,785
12 110-850-0100 PW Management and S	459,850	3,934	93,722	557,505
13 110-850 PW-0803 Fleet	0	3,934	0	3,934
14 110-900-0101 Recreation and Parks A	629,557	0	39,147	668,703
16 110-800 1001-02 Police Office of the C	333,939	0	3,454	337,393
18 110-600 101/200 CPDS Management	257,297	7,867	72,537	337,701
24 110-800 1401-02/1404-06 Police Speci	0	3,934	0	3,934
25 110-850 201 PW Construction Manage	0	19,668	0	19,668
26 110-850 403/405 PW Traffic and Trans	0	31,468	0	31,468
27 110-850 702-03 PW Operations and M	0	70,803	0	70,803
29 110-850 9401 PW Environmental Manag	0	11,801	0	11,801
32 110-900-1001 Recreation Svcs Admin	0	3,934	0	3,934
33 110-900-2006 Recreation Svcs Aftersc	0	7,867	0	7,867
35 110-900-2011 Recreation Svcs Summe	0	7,867	0	7,867
37 110-900-3012 Recreations Svcs Summr	0	15,734	0	15,734
38 110-900-3016 Recreation Svcs Classe	0	15,734	0	15,734
39 110-900-3115 Recreation Svcs Childca	0	3,934	0	3,934
40 110-900-5061 Recreation Svcs Adult S	0	3,934	0	3,934
50 Fund 210 Water	53,180	59,003	864	113,046
51 Fund 220 Sewer	0	35,402	864	36,265
52 Fund 230 Refuse	0	74,737	1,209	75,946
54 Fund 330 Stormwater Management	0	51,136	1,209	52,345
57 Fund 380 Speed Camera	782	3,934	0	4,716
Total	\$2,441,662	\$475,078	\$254,448	\$3,171,189

**City of Rockville, Maryland
Full Cost Plan**

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**DIVISION OF PUBLIC WORKS MANAGEMENT AND SUPPORT (110-850-0100)
Nature and Extent of Services**

The Department of Public Works provides for the effective and efficient design, acquisition, construction, operation, maintenance, inspection and renewal of the City's physical infrastructure to provide transportation, water, sewage disposal, stormwater management, recycling and refuse, fleet services and environmental management. The Management and Support Division provides oversight functions associated with managing the Department. Coordinate between Public Works' divisions and other departments; facilitate strategic planning for the Department; provide oversight for water treatment and sewage disposal functions.

- PW Oversight - Salaries are allocated based on staff time allocated across department, division and fund.
- PW Admin - Benefits and all other operating expenses are allocated based on FTE's by PW Divisions/Funds Managed.

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
2/10/2015

A. Department Costs

Dept:12 110-850-0100 PW Management and Support

Description		Amount	General Admin	PW Oversight	PW Admin
Personnel Costs					
Salaries	S1	347,295	0	347,295	0
Salary % Split			.00%	100.00%	.00%
Benefits	P	104,842	0	0	104,842
Subtotal - Personnel Costs		452,137	0	347,295	104,842
Services & Supplies Cost					
Postage	P	104	0	0	104
Travel	P	321	0	0	321
Class & Professional Development	P	481	0	0	481
Dues, Fees, and Publications	P	3,900	0	0	3,900
Program Supplies	P	19,690	0	0	19,690
Subtotal - Services & Supplies		24,496	0	0	24,496
Department Cost Total		476,633	0	347,295	129,338
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		476,633	0	347,295	129,338
General Admin Distribution			0	0	0
Grand Total		<u>\$476,633</u>		<u>\$347,295</u>	<u>\$129,338</u>

City of Rockville, Maryland
Full Cost Plan

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2/10/2015

B. Incoming Costs - (Default Spread Custom%)

Dept:12 110-850-0100 PW Management and Support

Department	First Incoming	Second Incoming	PW Oversight	PW Admin
1 City Hall Bldg Improvements	\$58,845	\$0	\$0	\$58,845
1 GUDE Depreciation	230,273	0	0	230,273
Subtotal - Building Depreciation	289,118	0	0	289,118
2 Equipment Depreciation	3,412	0	0	3,412
Subtotal - Equipment Depreciation	3,412	0	0	3,412
3 Legal Services	34,614	6,726	0	41,340
Subtotal - 110-400 City Attorney	34,614	6,726	0	41,340
4 Personnel Services	8,755	1,961	0	10,716
4 Safety & Risk Management	89,407	19,741	0	109,148
Subtotal - 110-450 Human Resources	98,162	21,702	0	119,864
5 Agenda Support	18,898	11,503	0	30,401
Subtotal - 110-500-1100 City Clerk	18,898	11,503	0	30,401
6 Citywide Support A	2,020	1,116	0	3,136
6 Citywide Support B	2,218	1,219	0	3,437
Subtotal - 110-500-0100 Office of Mayc	4,238	2,335	0	6,573
7 0101 Administration	6,569	1,907	0	8,477
7 0102 Citizens Support & Intergovernme	2,911	708	0	3,619
7 0300 Cable TV	47,514	17,320	0	64,835
7 1101 Public Information Office	35,088	13,369	0	48,457
7 1102 Website and Intranet	19,952	6,972	0	26,924
7 1111 Graphics and Printing	25,098	6,929	0	32,027
7 Mail	12,672	0	0	12,672
Subtotal - 110-550 City Manager	149,804	47,205	0	197,010
8 City Hall	13,355	22,996	0	36,350
8 Gude Drive Complex	24,401	29,735	0	54,136
Subtotal - 110-900 Recreation and Parl	37,756	52,731	0	90,487
9 City Hall	59,119	16,561	0	75,680

City of Rockville, Maryland
Full Cost Plan

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2/10/2015

B. Incoming Costs - (Default Spread Custom%)

Dept:12 110-850-0100 PW Management and Support

Department	First Incoming	Second Incoming	PW Oversight	PW Admin
9 Gude Drive Complex	\$142,682	\$32,108	\$0	\$174,790
Subtotal - 110-900-1101 Recreation an	201,801	48,669	0	250,470
10 Systems Support & Control	2,778	607	0	3,385
10 Budget	3,153	643	0	3,796
10 Stockroom	835	164	0	999
10 Revenue	2,304	341	0	2,645
10 Payroll	791	184	0	975
10 Journal Entries	3,028	670	0	3,697
10 Travel	5,844	1,599	0	7,443
Subtotal - 110-700 Finance	18,733	4,206	0	22,939
11 IT Operations	393,703	66,148	0	459,850
11 Voice Communications	3,496	437	0	3,934
11 GIS Operations	82,281	11,441	0	93,722
Subtotal - 110-750 Information Techno	479,480	78,026	0	557,505
12 PW Oversight	0	10,419	0	10,419
12 PW Admin	0	35,025	0	35,025
Subtotal - 110-850-0100 PW Managerr	0	45,443	0	45,443
13 Fleet Services	0	4,920	0	4,920
Subtotal - 110-850 PW-0803 Fleet	0	4,920	0	4,920
15 Citywide Support	0	559	0	559
15 Liability Insurance	0	116,491	0	116,491
15 Worker's Comp, Unemployment, and D	0	628,706	0	628,706
Subtotal - 110-950 Non-Departmental	0	745,756	0	745,756
Total Incoming	1,336,014	1,069,222	0	2,405,236
C. Total Allocated		\$2,881,869	\$347,295	\$2,534,574
			12.05%	87.95%

City of Rockville, Maryland
Full Cost Plan

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 2/10/2015

PW Oversight Allocations

Dept:12 110-850-0100 PW Management and Support

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 110-850-0100 PW Management and S	3	3.00%	\$10,419	\$0	\$10,419	\$0	\$10,419
13 110-850 PW-0803 Fleet	6	6.00%	20,838	0	20,838	0	20,838
25 110-850 201 PW Construction Manage	2	2.00%	6,946	0	6,946	0	6,946
26 110-850 403/405 PW Traffic and Trans	7	7.00%	24,311	0	24,311	0	24,311
27 110-850 702-03 PW Operations and M	9	9.00%	31,257	0	31,257	0	31,257
28 110-850 3305 PW Engineering	2	2.00%	6,946	0	6,946	0	6,946
29 110-850 9401 PW Environmental Manag	1	1.00%	3,473	0	3,473	0	3,473
50 Fund 210 Water	10	10.00%	34,730	0	34,730	0	34,730
51 Fund 220 Sewer	10	10.00%	34,730	0	34,730	0	34,730
52 Fund 230 Refuse	30	30.00%	104,189	0	104,189	0	104,189
54 Fund 330 Stormwater Management	20	20.00%	69,459	0	69,459	0	69,459
Subtotal	100	100.00%	347,295	0	347,295	0	347,295
Direct Bills					0		0
Total					\$347,295		\$347,295

Basis Units: Staff time allocated across dept/div/fund

Source: As Estimated by DPW

City of Rockville, Maryland
Full Cost Plan

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PW Admin Allocations

Dept:12 110-850-0100 PW Management and Support

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 110-850-0100 PW Management and S	3.70	2.39%	\$35,025	\$0	\$35,025	\$0	\$35,025
13 110-850 PW-0803 Fleet	8.00	5.17%	75,729	0	75,729	56,610	132,339
25 110-850 201 PW Construction Manage	4.80	3.10%	45,437	0	45,437	33,966	79,403
26 110-850 403/405 PW Traffic and Trans	8.00	5.17%	75,729	0	75,729	56,610	132,339
27 110-850 702-03 PW Operations and M	21.25	13.73%	201,155	0	201,155	150,370	351,525
28 110-850 3305 PW Engineering	4.50	2.91%	42,597	0	42,597	31,843	74,441
29 110-850 9401 PW Environmental Manag	1.60	1.03%	15,146	0	15,146	11,322	26,468
50 Fund 210 Water	30.15	19.48%	285,403	0	285,403	213,349	498,752
51 Fund 220 Sewer	18.60	12.02%	176,069	0	176,069	131,618	307,688
52 Fund 230 Refuse	33.20	21.45%	314,275	0	314,275	234,932	549,206
54 Fund 330 Stormwater Management	21.00	13.57%	198,788	0	198,788	148,601	347,389
Subtotal	154.80	100.00%	1,465,352	0	1,465,352	1,069,222	2,534,574
Direct Bills					0		0
Total					\$1,465,352		\$2,534,574

Basis Units: FTE's by PW Divisions/Funds Managed

Source: Budget

**City of Rockville, Maryland
Full Cost Plan**

FY 2015 For Use in FY2016
2/10/2015

Allocation Summary

Dept:12 110-850-0100 PW Management and Support

Department	PW Oversight	PW Admin	Total
12 110-850-0100 PW Management and S	\$10,419	\$35,025	\$45,443
13 110-850 PW-0803 Fleet	20,838	132,339	153,177
25 110-850 201 PW Construction Manage	6,946	79,403	86,349
26 110-850 403/405 PW Traffic and Trans	24,311	132,339	156,649
27 110-850 702-03 PW Operations and M	31,257	351,525	382,782
28 110-850 3305 PW Engineering	6,946	74,441	81,386
29 110-850 9401 PW Environmental Manag	3,473	26,468	29,941
50 Fund 210 Water	34,730	498,752	533,481
51 Fund 220 Sewer	34,730	307,688	342,417
52 Fund 230 Refuse	104,189	549,206	653,395
54 Fund 330 Stormwater Management	69,459	347,389	416,848
Total	\$347,295	\$2,534,574	\$2,881,869

City of Rockville, Maryland
Full Cost Plan

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2/10/2015

DIVISION OF PUBLIC WORKS FLEET (110-850-0803)
Nature and Extent of Services

The Fleet division ensures the vehicles and equipment within the City fleet are well-maintained by providing an efficient, thorough, and effective preventive maintenance and repair program; managing vehicle acquisition and disposition; and managing fuel operations.

- Fleet Services - Costs are allocated based on the number of vehicles by department, division and fund.

City of Rockville, Maryland
Full Cost Plan

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A. Department Costs

Dept:13 110-850 PW-0803 Fleet

Description		Amount	General Admin	Fleet Services
<hr/>				
Personnel Costs				
Salaries	S1	601,632	0	601,632
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	242,691	0	242,691
Subtotal - Personnel Costs		<hr/> 844,323	0	<hr/> 844,323
 Services & Supplies Cost				
Software Maintenance and Subscriptio	S	1,153	0	1,153
Travel	S	275	0	275
Class & Professional Development	S	1,797	0	1,797
Dues, Fees, and Publications	S	582	0	582
Contract Vehicle Maint Repair	S	35,099	0	35,099
Vehicle Repairs Accidents	S	31,027	0	31,027
Uniform Rental	S	1,350	0	1,350
Gasoline and Oil	S	470,030	0	470,030
Equipment Parts	S	169,374	0	169,374
Program Supplies	S	16,771	0	16,771
Purchase/Inventoryy Issue Clothing	S	639	0	639
Vehicle Preparation Costs	S	5,372	0	5,372
Furniture & Equipment <5,000	D	11,200	0	0
Subtotal - Services & Supplies		<hr/> 744,669	0	<hr/> 733,469
 Department Cost Total		 1,588,992	0	1,577,792
 Adjustments to Cost				
Furniture & Equipment <5,000	D	(11,200)	0	0
Subtotal - Adjustments		<hr/> (11,200)	0	<hr/> 0
 Total Costs After Adjustments		 1,577,792	0	1,577,792
 General Admin Distribution			0	0
 Grand Total		 <hr/> <u>\$1,577,792</u>		<hr/> <u>\$1,577,792</u>

City of Rockville, Maryland
Full Cost Plan

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B. Incoming Costs - (Default Spread Expense%)

Dept:13 110-850 PW-0803 Fleet

Department	First Incoming	Second Incoming	Fleet Services
2 Equipment Depreciation	\$291,746	\$0	\$291,746
Subtotal - Equipment Depreciation	291,746	0	291,746
4 Personnel Services	18,929	4,240	23,169
Subtotal - 110-450 Human Resources	18,929	4,240	23,169
6 Citywide Support A	6,735	3,719	10,454
6 Citywide Support B	4,795	2,636	7,431
Subtotal - 110-500-0100 Office of Mayor	11,529	6,356	17,885
7 0101 Administration	21,900	6,359	28,259
7 0102 Citizens Support & Intergovernmental	9,705	2,360	12,065
Subtotal - 110-550 City Manager	31,605	8,719	40,324
10 Systems Support & Control	7,223	1,578	8,802
10 Budget	10,512	2,142	12,655
10 Purchasing & Contracts	2,088	407	2,496
10 Stockroom	50,249	9,858	60,107
10 Payroll	1,194	277	1,471
10 Journal Entries	10,213	2,258	12,471
10 GAX and PO's	2,359	573	2,931
Subtotal - 110-700 Finance	83,838	17,094	100,932
11 Voice Communications	3,496	437	3,934
Subtotal - 110-750 Information Technology	3,496	437	3,934
12 PW Oversight	20,838	0	20,838
12 PW Admin	75,729	56,610	132,339
Subtotal - 110-850-0100 PW Manager	96,566	56,610	153,177
13 Fleet Services	0	44,278	44,278
Subtotal - 110-850 PW-0803 Fleet	0	44,278	44,278
15 Citywide Support	0	1,863	1,863
Subtotal - 110-950 Non-Departmental	0	1,863	1,863
Total Incoming	537,709	139,597	677,305
C. Total Allocated		\$2,255,097	\$2,255,097
			100.00%

City of Rockville, Maryland
Full Cost Plan

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Fleet Services Allocations

Dept:13 110-850 PW-0803 Fleet

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 110-550 City Manager	2	0.47%	\$9,840	\$0	\$9,840	\$0	\$9,840
8 110-900 Recreation and Parks Open S	59	13.72%	290,266	0	290,266	0	290,266
9 110-900-1101 Recreation and Parks Fa	12	2.79%	59,037	0	59,037	0	59,037
10 110-700 Finance	2	0.47%	9,840	0	9,840	0	9,840
12 110-850-0100 PW Management and S	1	0.23%	4,920	0	4,920	0	4,920
13 110-850 PW-0803 Fleet	9	2.09%	44,278	0	44,278	0	44,278
14 110-900-0101 Recreation and Parks A	9	2.09%	44,278	0	44,278	3,642	47,920
18 110-600 101/200 CPDS Management &	2	0.47%	9,840	0	9,840	809	10,649
19 110-600 300-02 CPDS Planning and Z	1	0.23%	4,920	0	4,920	405	5,324
21 110-600 501-02 CPDS Inspection Serv	9	2.09%	44,278	0	44,278	3,642	47,920
22 110-800 1101-02 Police Field Services	62	14.42%	305,026	0	305,026	25,087	330,113
24 110-800 1401-02/1404-06 Police Speci	12	2.79%	59,037	0	59,037	4,856	63,893
25 110-850 201 PW Construction Manage	9	2.09%	44,278	0	44,278	3,642	47,920
26 110-850 403/405 PW Traffic and Trans	7	1.63%	34,438	0	34,438	2,832	37,271
27 110-850 702-03 PW Operations and M	105	24.42%	516,576	0	516,576	42,486	559,062
28 110-850 3305 PW Engineering	1	0.23%	4,920	0	4,920	405	5,324
31 110-900-0150 Special Events	4	0.93%	19,679	0	19,679	1,619	21,298
32 110-900-1001 Recreation Svcs Admin	3	0.70%	14,759	0	14,759	1,214	15,973
43 110-900-4043 Rec & Parks Senior Citiz	6	1.40%	29,519	0	29,519	2,428	31,946
48 110-900-9600 Rec & Parks Youth Dev	2	0.47%	9,840	0	9,840	809	10,649
50 Fund 210 Water	23	5.35%	113,155	0	113,155	9,306	122,461
51 Fund 220 Sewer	16	3.72%	78,716	0	78,716	6,474	85,190
52 Fund 230 Refuse	60	13.95%	295,186	0	295,186	24,278	319,464
53 Fund 320 Parking	2	0.47%	9,840	0	9,840	809	10,649
54 Fund 330 Stormwater Management	9	2.09%	44,278	0	44,278	3,642	47,920
57 Fund 380 Speed Camera	3	0.70%	14,759	0	14,759	1,214	15,973
Subtotal	430	100.00%	2,115,501	0	2,115,501	139,597	2,255,097
Direct Bills					0		0
Total					\$2,115,501		\$2,255,097

Basis Units: # of Vehicles by Dept/Div/Fund
Source: PW Management & Support

**City of Rockville, Maryland
Full Cost Plan**

FY 2015 For Use in FY2016
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Allocation Summary

Dept:13 110-850 PW-0803 Fleet

Department	Fleet Services	Total
7 110-550 City Manager	\$9,840	\$9,840
8 110-900 Recreation and Parks Open S	290,266	290,266
9 110-900-1101 Recreation and Parks Fa	59,037	59,037
10 110-700 Finance	9,840	9,840
12 110-850-0100 PW Management and S	4,920	4,920
13 110-850 PW-0803 Fleet	44,278	44,278
14 110-900-0101 Recreation and Parks A	47,920	47,920
18 110-600 101/200 CPDS Management &	10,649	10,649
19 110-600 300-02 CPDS Planning and Z	5,324	5,324
21 110-600 501-02 CPDS Inspection Serv	47,920	47,920
22 110-800 1101-02 Police Field Services	330,113	330,113
24 110-800 1401-02/1404-06 Police Speci	63,893	63,893
25 110-850 201 PW Construction Manage	47,920	47,920
26 110-850 403/405 PW Traffic and Trans	37,271	37,271
27 110-850 702-03 PW Operations and M	559,062	559,062
28 110-850 3305 PW Engineering	5,324	5,324
31 110-900-0150 Special Events	21,298	21,298
32 110-900-1001 Recreation Svcs Admin	15,973	15,973
43 110-900-4043 Rec & Parks Senior Citiz	31,946	31,946
48 110-900-9600 Rec & Parks Youth Dev	10,649	10,649
50 Fund 210 Water	122,461	122,461
51 Fund 220 Sewer	85,190	85,190
52 Fund 230 Refuse	319,464	319,464
53 Fund 320 Parking	10,649	10,649
54 Fund 330 Stormwater Management	47,920	47,920
57 Fund 380 Speed Camera	15,973	15,973
Total	\$2,255,097	\$2,255,097

City of Rockville, Maryland
Full Cost Plan

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2/10/2015

DIVISION OF RECREATION AND PARKS ADMIN AND SUPPORT (110-900-0101)
Nature and Extent of Services

The Department of Recreation and Parks is responsible for the City's buildings, park land and open space, and recreation programming. The department participates in community input processes to assess the recreation and parks needs of individuals and neighborhoods, and uses that input to develop and improve services, programs, and projects. Residents of all ages are served by the programs, services, and amenities managed within the Department of Recreation and Parks. The Recreation and Parks Administration Division is responsible for leadership and management of the Recreation and Parks Department, planning and delivery of high quality events, and planning and management of capital and planned improvement projects. This division also supports the Recreation and Park Advisory Board and the Rockville Recreation and Parks Foundation, Inc., and manages the lease agreement with Billy Casper Golf to operate the City's RedGate Golf Course.

- Department Administration-Costs are allocated based on the FY 14 expenditures by Recreation and Parks divisions.

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
2/10/2015

A. Department Costs

Dept:14 110-900-0101 Recreation and Parks Admin and Support

Description		Amount	General Admin	Department Administration
Personnel Costs				
Salaries	S1	293,878	0	293,878
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	131,247	0	131,247
Subtotal - Personnel Costs		<u>425,125</u>	0	425,125
Services & Supplies Cost				
Travel	S	829	0	829
Class & Professional Development	S	8,912	0	8,912
Dues, Fees, and Publications	S	1,260	0	1,260
Contract Services-Other	S	3,580	0	3,580
Program Supplies	S	992	0	992
Boards and Commission Supplies	S	81	0	81
Science Center	S	35,000	0	35,000
Rockville Consortium for Science	S	4,250	0	4,250
Subtotal - Services & Supplies		<u>54,904</u>	0	54,904
Department Cost Total		480,029	0	480,029
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	0	0
Total Costs After Adjustments		480,029	0	480,029
General Admin Distribution			0	0
Grand Total		<u><u>\$480,029</u></u>		<u><u>\$480,029</u></u>

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
2/10/2015

B. Incoming Costs - (Default Spread Expense%)

Dept:14 110-900-0101 Recreation and Parks Admin and Support

Department	First Incoming	Second Incoming	Department Administratio n
1 City Hall Bldg Improvements	\$43,213	\$0	\$43,213
Subtotal - Building Depreciation	43,213	0	43,213
2 Equipment Depreciation	40,104	0	40,104
Subtotal - Equipment Depreciation	40,104	0	40,104
3 Legal Services	49,449	9,608	59,057
Subtotal - 110-400 City Attorney	49,449	9,608	59,057
4 Personnel Services	23,661	5,300	28,961
4 Safety & Risk Management	49,080	10,837	59,916
Subtotal - 110-450 Human Resources	72,741	16,137	88,877
5 Agenda Support	11,236	6,840	18,076
Subtotal - 110-500-1100 City Clerk	11,236	6,840	18,076
6 Citywide Support A	1,868	1,032	2,900
6 Citywide Support B	5,993	3,295	9,289
Subtotal - 110-500-0100 Office of Mayor	7,862	4,327	12,189
7 0101 Administration	6,075	1,764	7,839
7 0102 Citizens Support & Intergovernmental	2,692	655	3,347
7 0300 Cable TV	262,727	95,772	358,499
7 1101 Public Information Office	194,015	73,922	267,937
7 1102 Website and Intranet	65,556	22,908	88,465
7 1111 Graphics and Printing	330,716	91,298	422,014
7 Mail	59,497	0	59,497
Subtotal - 110-550 City Manager	921,278	286,319	1,207,597
8 City Hall	9,807	16,887	26,694
Subtotal - 110-900 Recreation and Parks Admin and Support	9,807	16,887	26,694
9 City Hall	43,415	12,162	55,576
Subtotal - 110-900-1101 Recreation and Parks Admin and Support	43,415	12,162	55,576
10 Systems Support & Control	2,778	607	3,385

City of Rockville, Maryland
Full Cost Plan

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2/10/2015

B. Incoming Costs - (Default Spread Expense%)

Dept:14 110-900-0101 Recreation and Parks Admin and Support

Department	First Incoming	Second Incoming	Department Administratio n
10 Budget	\$2,916	\$594	\$3,510
10 Purchasing & Contracts	4,176	815	4,991
10 Revenue	1,708	253	1,961
10 Payroll	1,531	355	1,886
10 Journal Entries	3,163	699	3,863
10 Travel	2,727	746	3,473
10 GAX and PO's	579	140	719
Subtotal - 110-700 Finance	19,579	4,210	23,789
11 IT Operations	538,998	90,559	629,557
11 GIS Operations	34,368	4,779	39,147
Subtotal - 110-750 Information Techno	573,365	95,338	668,703
13 Fleet Services	44,278	3,642	47,920
Subtotal - 110-850 PW-0803 Fleet	44,278	3,642	47,920
15 Citywide Support	0	517	517
15 Credit Card Charges	0	14,089	14,089
15 Property Insurance	0	53,497	53,497
15 Liability Insurance	0	44,499	44,499
15 Worker's Comp, Unemployment, and D	0	316,744	316,744
Subtotal - 110-950 Non-Departmental	0	429,346	429,346
Total Incoming	1,836,327	884,815	2,721,141
C. Total Allocated		\$3,201,170	\$3,201,170
			100.00%

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
 2/10/2015

Department Administration Allocations

Dept:14 110-900-0101 Recreation and Parks Admin and Support

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 110-900 Recreation and Parks Open S	4,846,208	25.61%	\$593,109	\$0	\$593,109	\$0	\$593,109
9 110-900-1101 Recreation and Parks F	7,471,148	39.47%	914,365	0	914,365	0	914,365
30 110-900-0105 Rec and Parks Capital P	174,913	0.92%	21,407	0	21,407	23,416	44,823
31 110-900-0150 Special Events	857,750	4.53%	104,977	0	104,977	114,831	219,808
32 110-900-1001 Recreation Svcs Admin	537,946	2.84%	65,837	0	65,837	72,017	137,855
33 110-900-2006 Recreation Svcs Aftersc	126,086	0.67%	15,431	0	15,431	16,880	32,311
34 110-900-2008 Recreation Svcs Teens	253,407	1.34%	31,014	0	31,014	33,925	64,938
35 110-900-2011 Recreation Svcs Summe	236,789	1.25%	28,980	0	28,980	31,700	60,680
36 110-900-2021 Recreation Svcs Arts	309,429	1.63%	37,870	0	37,870	41,425	79,295
37 110-900-3012 Recreations Svcs Sumr	432,733	2.29%	52,961	0	52,961	57,932	110,893
38 110-900-3016 Recreation Svcs Classe	348,253	1.84%	42,621	0	42,621	46,622	89,244
39 110-900-3115 Recreation Svcs Childce	216,788	1.15%	26,532	0	26,532	29,022	55,554
40 110-900-5061 Recreation Svcs Adult S	222,153	1.17%	27,188	0	27,188	29,741	56,929
41 110-900-5062 Recreation Svcs Youth S	301,776	1.59%	36,933	0	36,933	40,400	77,333
42 110-900-4041 Rec & Parks Senior Cen	526,721	2.78%	64,463	0	64,463	70,515	134,978
43 110-900-4043 Rec & Parks Senior Citiz	705,517	3.73%	86,345	0	86,345	94,451	180,797
44 110-900-4045 Rec & Parks Senior Citiz	253,460	1.34%	31,020	0	31,020	33,932	64,952
45 110-900-4047 Rec & Parks Senior Citiz	256,909	1.36%	31,442	0	31,442	34,394	65,836
46 110-900-9100 Rec & Parks Community	272,467	1.44%	33,346	0	33,346	36,477	69,823
48 110-900-9600 Rec & Parks Youth Dev	369,914	1.95%	45,272	0	45,272	49,522	94,795
49 110-900-9601 Rec & Parks Linkages tc	206,252	1.09%	25,242	0	25,242	27,612	52,854
Subtotal	18,926,619	100.00%	2,316,356	0	2,316,356	884,815	3,201,170
Direct Bills					0		0
Total					\$2,316,356		\$3,201,170

Basis Units: FY 14 Expenditures by Rec and Parks divisions (0100's-0400's)

Source: FY14 Actual Expenses

**City of Rockville, Maryland
Full Cost Plan**

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Allocation Summary

Dept:14 110-900-0101 Recreation and Parks Admin and Support

Department	Department Administratio n	Total
8 110-900 Recreation and Parks Open S	\$593,109	\$593,109
9 110-900-1101 Recreation and Parks Fz	914,365	914,365
30 110-900-0105 Rec and Parks Capital P	44,823	44,823
31 110-900-0150 Special Events	219,808	219,808
32 110-900-1001 Recreation Svcs Admin	137,855	137,855
33 110-900-2006 Recreation Svcs Aftersc	32,311	32,311
34 110-900-2008 Recreation Svcs Teens	64,938	64,938
35 110-900-2011 Recreation Svcs Summe	60,680	60,680
36 110-900-2021 Recreation Svcs Arts	79,295	79,295
37 110-900-3012 Recreations Svcs Summr	110,893	110,893
38 110-900-3016 Recreation Svcs Classe	89,244	89,244
39 110-900-3115 Recreation Svcs Childce	55,554	55,554
40 110-900-5061 Recreation Svcs Adult S	56,929	56,929
41 110-900-5062 Recreation Svcs Youth S	77,333	77,333
42 110-900-4041 Rec & Parks Senior Cen	134,978	134,978
43 110-900-4043 Rec & Parks Senior Citiz	180,797	180,797
44 110-900-4045 Rec & Parks Senior Citiz	64,952	64,952
45 110-900-4047 Rec & Parks Senior Citiz	65,836	65,836
46 110-900-9100 Rec & Parks Community	69,823	69,823
48 110-900-9600 Rec & Parks Youth Dev	94,795	94,795
49 110-900-9601 Rec & Parks Linkages tc	52,854	52,854
Total	\$3,201,170	\$3,201,170

**City of Rockville, Maryland
Full Cost Plan**

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**NON-DEPARTMENTAL (110-950)
Nature and Extent of Services**

Non-departmental expenditures are generally defined as obligations that are not directly attributable to one particular department or activity. Although costs sometimes can be divided into personnel and non-personnel expenditures, it is more appropriate to characterize them as overhead or “costs of doing business.” For example, items that the City must continue to fund in order to operate (the purchase of insurance and depreciation charges), or where a long-standing financial commitment exists, such as debt service costs and the City-funded disability program, are included in this area.

Costs are functionalized and allocated into the following areas:

- Citywide Support - Costs are allocated based on the FY 14 expenditures by department, division, and fund. (0100's-0400's)
- Credit Card Charges - Costs are allocated based on the # of credit card terminals by department.
- Property Insurance - Costs are directly allocated to Recreation and Parks.
- Liability Insurance - Costs are allocated based on the insurance premium payments by department.
- Worker's Compensation - Costs are allocated based on the insurance costs by department.

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
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A. Department Costs

Dept:15 110-950 Non-Departmental

Description		Amount	General Admin	Citywide Support	Credit Card Charges	Property Insurance	Liability Insurance	Worker's Comp, Unemployme
Personnel Costs								
Salaries	S1	63,906	0	0	0	0	0	63,906
Salary % Split			.00%	.00%	.00%	.00%	.00%	100.00%
Benefits	P	1,519,632	0	0	0	0	0	1,519,632
Subtotal - Personnel Costs		1,583,538	0	0	0	0	0	1,583,538
Services & Supplies Cost								
Bank/Investment Services	P	13,515	0	13,515	0	0	0	0
Contract Services-Building	P	50,000	0	50,000	0	0	0	0
Credit Card Charges	P	84,536	0	0	84,536	0	0	0
Goodwill Insurance Payments	P	30,812	0	0	0	0	0	30,812
Liability Insurance Payments	P	374,571	0	0	0	0	374,571	0
Property Insurance	P	53,497	0	0	0	53,497	0	0
Contingency Regular	P	22,076	0	22,076	0	0	0	0
Transfer to Parking Fund	D	750,000	0	0	0	0	0	0
Transfer to Special Activities Fund	D	105,230	0	0	0	0	0	0
Contribution to CIP	D	6,408,000	0	0	0	0	0	0
Transfer to Debt Service Fund	D	5,634,000	0	0	0	0	0	0
Subtotal - Services & Supplies		13,526,237	0	85,591	84,536	53,497	374,571	30,812
Department Cost Total		15,109,775	0	85,591	84,536	53,497	374,571	1,614,350
Adjustments to Cost								
Transfer to Parking Fund	D	(750,000)	0	0	0	0	0	0
Transfer to Special Activities Fund	D	(105,230)	0	0	0	0	0	0
Contribution to CIP	D	(6,408,000)	0	0	0	0	0	0
Transfer to Debt Service Fund	D	(5,634,000)	0	0	0	0	0	0
Subtotal - Adjustments		(12,897,230)	0	0	0	0	0	0
Total Costs After Adjustments		2,212,545	0	85,591	84,536	53,497	374,571	1,614,350
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$2,212,545		\$85,591	\$84,536	\$53,497	\$374,571	\$1,614,350

City of Rockville, Maryland
Full Cost Plan

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B. Incoming Costs - (Default Spread Salary%)

Dept:15 110-950 Non-Departmental

Department	First Incoming	Second Incoming	Citywide Support	Credit Card Charges	Property Insurance	Liability Insurance	Worker's Comp, Unemploye
4 Safety & Risk Management	\$237	\$52	\$0	\$0	\$0	\$0	\$290
Subtotal - 110-450 Human Resources	237	52	0	0	0	0	290
6 Citywide Support A	9,377	5,179	0	0	0	0	14,556
Subtotal - 110-500-0100 Office of Mayc	9,377	5,179	0	0	0	0	14,556
7 0101 Administration	30,494	8,854	0	0	0	0	39,349
7 0102 Citizens Support & Intergovernme	13,513	3,286	0	0	0	0	16,799
Subtotal - 110-550 City Manager	44,007	12,140	0	0	0	0	56,148
10 Systems Support & Control	4,445	971	0	0	0	0	5,417
10 Budget	14,638	2,983	0	0	0	0	17,621
10 Purchasing & Contracts	2,088	407	0	0	0	0	2,496
10 Revenue	8,293	1,228	0	0	0	0	9,520
10 Payroll	4,541	1,054	0	0	0	0	5,595
10 Journal Entries	3,208	709	0	0	0	0	3,918
10 GAX and PO's	2,759	670	0	0	0	0	3,429
Subtotal - 110-700 Finance	39,973	8,022	0	0	0	0	47,995
15 Citywide Support	0	2,594	0	0	0	0	2,594
15 Liability Insurance	0	98,979	0	0	0	0	98,979
15 Worker's Comp, Unemployment, and C	0	194,635	0	0	0	0	194,635
Subtotal - 110-950 Non-Departmental	0	296,208	0	0	0	0	296,208
Total Incoming	93,595	321,602	0	0	0	0	415,196
C. Total Allocated		\$2,627,741	\$85,591	\$84,536	\$53,497	\$374,571	\$2,029,546
			3.26%	3.22%	2.04%	14.25%	77.24%

City of Rockville, Maryland
Full Cost Plan

FY 2015 For Use in FY2016
 2/10/2015

Citywide Support Allocations

Dept:15 110-950 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	984,296	1.35%	\$1,154	\$0	\$1,154	\$0	\$1,154
4 110-450 Human Resources	1,301,564	1.78%	1,526	0	1,526	0	1,526
5 110-500-1100 City Clerk	434,023	0.59%	509	0	509	0	509
6 110-500-0100 Office of Mayor and City	276,712	0.38%	324	0	324	0	324
7 110-550 City Manager	3,297,194	4.52%	3,865	0	3,865	0	3,865
8 110-900 Recreation and Parks Open S	4,846,208	6.64%	5,681	0	5,681	0	5,681
9 110-900-1101 Recreation and Parks Fa	7,471,148	10.23%	8,758	0	8,758	0	8,758
10 110-700 Finance	2,586,906	3.54%	3,033	0	3,033	0	3,033
11 110-750 Information Technology	2,719,255	3.72%	3,188	0	3,188	0	3,188
12 110-850-0100 PW Management and S	476,634	0.65%	559	0	559	0	559
13 110-850 PW-0803 Fleet	1,588,992	2.18%	1,863	0	1,863	0	1,863
14 110-900-0101 Recreation and Parks Ar	440,778	0.60%	517	0	517	0	517
15 110-950 Non-Departmental	2,212,543	3.03%	2,594	0	2,594	0	2,594
16 110-800 1001-02 Police Office of the C	684,858	0.94%	803	0	803	0	803
18 110-600 101/200 CPDS Management &	1,116,844	1.53%	1,309	0	1,309	0	1,309
19 110-600 300-02 CPDS Planning and Z	1,161,377	1.59%	1,361	0	1,361	0	1,361
20 110-600 400 CPDS Long Range Plann	560,689	0.77%	657	0	657	0	657
21 110-600 501-02 CPDS Inspection Serv	1,604,714	2.20%	1,881	0	1,881	0	1,881
22 110-800 1101-02 Police Field Services	4,826,617	6.61%	5,658	0	5,658	0	5,658
23 110-800 1201-02 Police Admin Service	1,209,258	1.66%	1,418	0	1,418	0	1,418
24 110-800 1401-02/1404-06 Police Speci	3,358,204	4.60%	3,937	0	3,937	0	3,937
25 110-850 201 PW Construction Manage	590,879	0.81%	693	0	693	0	693
26 110-850 403/405 PW Traffic and Trans	1,729,484	2.37%	2,027	0	2,027	0	2,027
27 110-850 702-03 PW Operations and M	2,226,006	3.05%	2,610	0	2,610	0	2,610
28 110-850 3305 PW Engineering	543,854	0.74%	638	0	638	0	638
29 110-850 9401 PW Environmental Man	194,040	0.27%	227	0	227	0	227
30 110-900-0105 Rec and Parks Capital P	174,913	0.24%	205	0	205	0	205
31 110-900-0150 Special Events	857,750	1.17%	1,006	0	1,006	0	1,006
32 110-900-1001 Recreation Svcs Admin	537,946	0.74%	631	0	631	0	631
33 110-900-2006 Recreation Svcs Aftersc	126,086	0.17%	148	0	148	0	148
34 110-900-2008 Recreation Svcs Teens	253,407	0.35%	297	0	297	0	297
35 110-900-2011 Recreation Svcs Summe	236,789	0.32%	278	0	278	0	278
36 110-900-2021 Recreation Svcs Arts	309,429	0.42%	363	0	363	0	363
37 110-900-3012 Recreations Svcs Sumr	432,733	0.59%	507	0	507	0	507
38 110-900-3016 Recreation Svcs Classe	348,253	0.48%	408	0	408	0	408
39 110-900-3115 Recreation Svcs Childca	216,788	0.30%	254	0	254	0	254
40 110-900-5061 Recreation Svcs Adult S	222,153	0.30%	260	0	260	0	260
41 110-900-5062 Recreation Svcs Youth	301,776	0.41%	354	0	354	0	354
42 110-900-4041 Rec & Parks Senior Cen	526,721	0.72%	617	0	617	0	617
43 110-900-4043 Rec & Parks Senior Citiz	705,517	0.97%	827	0	827	0	827
44 110-900-4045 Rec & Parks Senior Citiz	253,460	0.35%	297	0	297	0	297
45 110-900-4047 Rec & Parks Senior Citiz	256,909	0.35%	301	0	301	0	301
46 110-900-9100 Rec & Parks Community	272,467	0.37%	319	0	319	0	319

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Citywide Support Allocations

Dept:15 110-950 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 110-900-9600 Rec & Parks Youth Dev	369,914	0.51%	\$434	\$0	\$434	\$0	\$434
49 110-900-9601 Rec & Parks Linkages tc	206,252	0.28%	242	0	242	0	242
50 Fund 210 Water	5,189,062	7.11%	6,083	0	6,083	0	6,083
51 Fund 220 Sewer	4,289,281	5.87%	5,028	0	5,028	0	5,028
52 Fund 230 Refuse	4,004,862	5.49%	4,695	0	4,695	0	4,695
53 Fund 320 Parking	351,625	0.48%	412	0	412	0	412
54 Fund 330 Stormwater Management	2,510,845	3.44%	2,943	0	2,943	0	2,943
56 Fund 350 Special Activities	528,373	0.72%	619	0	619	0	619
57 Fund 380 Speed Camera	1,006,170	1.38%	1,180	0	1,180	0	1,180
58 Fund 550 Debt Service	78,550	0.11%	92	0	92	0	92
Subtotal	73,011,108	100.00%	85,591	0	85,591	0	85,591
Direct Bills					0		0
Total					\$85,591		\$85,591

Basis Units: FY 14 Expenses by Dept/Div/Fund (0100's-0400's)

Source: FY 14 Actual Expenses

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Credit Card Charges Allocations

Dept:15 110-950 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 110-900-1101 Recreation and Parks F	1	16.67%	\$14,089	\$0	\$14,089	\$0	\$14,089
14 110-900-0101 Recreation and Parks A	1	16.67%	14,089	0	14,089	0	14,089
16 110-800 1001-02 Police Office of the C	1	16.67%	14,089	0	14,089	0	14,089
50 Fund 210 Water	1	16.67%	14,089	0	14,089	0	14,089
53 Fund 320 Parking	1	16.67%	14,089	0	14,089	0	14,089
57 Fund 380 Speed Camera	1	16.67%	14,089	0	14,089	0	14,089
Subtotal	6	100.00%	84,536	0	84,536	0	84,536
Direct Bills					0		0
Total					\$84,536		\$84,536

Basis Units: # of Terminals by Dept/Div/Fund
 Source: Finance

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Property Insurance Allocations

Dept:15 110-950 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 110-900-0101 Recreation and Parks A	100	100.00%	\$53,497	\$0	\$53,497	\$0	\$53,497
Subtotal	100	100.00%	53,497	0	53,497	0	53,497
Direct Bills					0		0
Total					\$53,497		\$53,497
Basis Units: Direct							
Source: Direct							

City of Rockville, Maryland
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Liability Insurance Allocations

Dept:15 110-950 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	32,618.50	5.64%	\$21,122	\$0	\$21,122	\$0	\$21,122
4 110-450 Human Resources	32,618.50	5.64%	21,122	0	21,122	0	21,122
6 110-500-0100 Office of Mayor and City	32,618.50	5.64%	21,122	0	21,122	0	21,122
7 110-550 City Manager	32,618.50	5.64%	21,122	0	21,122	0	21,122
12 110-850-0100 PW Management and S	179,897.74	31.10%	116,491	0	116,491	0	116,491
14 110-900-0101 Recreation and Parks A	68,719.43	11.88%	44,499	0	44,499	0	44,499
15 110-950 Non-Departmental	152,854.00	26.42%	98,979	0	98,979	0	98,979
16 110-800 1001-02 Police Office of the C	46,504.73	8.04%	30,114	0	30,114	0	30,114
Subtotal	578,449.90	100.00%	374,571	0	374,571	0	374,571
Direct Bills					0		0
Total					\$374,571		\$374,571

Basis Units: Premium Payments by Dept
Source: Risk Management

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Worker's Comp, Unemployment, and Disability Insurance Allocations

Dept:15 110-950 Non-Departmental

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 110-400 City Attorney	39,893.77	2.21%	\$37,697	\$0	\$37,697	\$0	\$37,697
4 110-450 Human Resources	41,873.38	2.32%	39,568	0	39,568	0	39,568
6 110-500-0100 Office of Mayor and City	36,557.76	2.02%	34,545	0	34,545	0	34,545
7 110-550 City Manager	53,981.70	2.99%	51,009	0	51,009	0	51,009
10 110-700 Finance	23,355.17	1.29%	22,069	0	22,069	0	22,069
11 110-750 Information Technology	16,379.06	0.91%	15,477	0	15,477	0	15,477
12 110-850-0100 PW Management and S	665,341.90	36.81%	628,706	0	628,706	0	628,706
14 110-900-0101 Recreation and Parks A	335,201.45	18.55%	316,744	0	316,744	0	316,744
15 110-950 Non-Departmental	205,976.70	11.40%	194,635	0	194,635	0	194,635
16 110-800 1001-02 Police Office of the C	152,356.61	8.43%	143,967	0	143,967	125,988	269,956
18 110-600 101/200 CPDS Management :	35,473.61	1.96%	33,520	0	33,520	29,334	62,855
21 110-600 501-02 CPDS Inspection Serv	69,108.43	3.82%	65,303	0	65,303	57,148	122,451
50 Fund 210 Water	12,568.91	0.70%	11,877	0	11,877	10,394	22,270
52 Fund 230 Refuse	68,866.27	3.81%	65,074	0	65,074	56,948	122,022
57 Fund 380 Speed Camera	50,536.14	2.80%	47,753	0	47,753	41,790	89,543
Subtotal	1,807,470.86	100.00%	1,707,945	0	1,707,945	321,602	2,029,546
Direct Bills					0		0
Total					\$1,707,945		\$2,029,546
Basis Units: Dollars paid by Dept/Div/Fund							
Source: Risk Management							

City of Rockville, Maryland
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Allocation Summary

Dept:15 110-950 Non-Departmental

Department	Citywide Support	Credit Card Charges	Property Insurance	Liability Insurance	Worker's Comp, Unemploye	Total
3 110-400 City Attorney	\$1,154	\$0	\$0	\$21,122	\$37,697	\$59,973
4 110-450 Human Resources	1,526	0	0	21,122	39,568	62,215
5 110-500-1100 City Clerk	509	0	0	0	0	509
6 110-500-0100 Office of Mayor and City	324	0	0	21,122	34,545	55,991
7 110-550 City Manager	3,865	0	0	21,122	51,009	75,996
8 110-900 Recreation and Parks Open S	5,681	0	0	0	0	5,681
9 110-900-1101 Recreation and Parks Fa	8,758	14,089	0	0	0	22,848
10 110-700 Finance	3,033	0	0	0	22,069	25,102
11 110-750 Information Technology	3,188	0	0	0	15,477	18,665
12 110-850-0100 PW Management and S	559	0	0	116,491	628,706	745,756
13 110-850 PW-0803 Fleet	1,863	0	0	0	0	1,863
14 110-900-0101 Recreation and Parks Ar	517	14,089	53,497	44,499	316,744	429,346
15 110-950 Non-Departmental	2,594	0	0	98,979	194,635	296,208
16 110-800 1001-02 Police Office of the C	803	14,089	0	30,114	269,956	314,962
18 110-600 101/200 CPDS Management &	1,309	0	0	0	62,855	64,164
19 110-600 300-02 CPDS Planning and Z	1,361	0	0	0	0	1,361
20 110-600 400 CPDS Long Range Plann	657	0	0	0	0	657
21 110-600 501-02 CPDS Inspection Serv	1,881	0	0	0	122,451	124,332
22 110-800 1101-02 Police Field Services	5,658	0	0	0	0	5,658
23 110-800 1201-02 Police Admin Service	1,418	0	0	0	0	1,418
24 110-800 1401-02/1404-06 Police Speci	3,937	0	0	0	0	3,937
25 110-850 201 PW Construction Manage	693	0	0	0	0	693
26 110-850 403/405 PW Traffic and Trans	2,027	0	0	0	0	2,027
27 110-850 702-03 PW Operations and M	2,610	0	0	0	0	2,610
28 110-850 3305 PW Engineering	638	0	0	0	0	638
29 110-850 9401 PW Environmental Manag	227	0	0	0	0	227
30 110-900-0105 Rec and Parks Capital P	205	0	0	0	0	205
31 110-900-0150 Special Events	1,006	0	0	0	0	1,006
32 110-900-1001 Recreation Svcs Admin	631	0	0	0	0	631
33 110-900-2006 Recreation Svcs Aftersc	148	0	0	0	0	148
34 110-900-2008 Recreation Svcs Teens	297	0	0	0	0	297
35 110-900-2011 Recreation Svcs Summe	278	0	0	0	0	278
36 110-900-2021 Recreation Svcs Arts	363	0	0	0	0	363
37 110-900-3012 Recreations Svcs Summr	507	0	0	0	0	507
38 110-900-3016 Recreation Svcs Classe	408	0	0	0	0	408
39 110-900-3115 Recreation Svcs Childca	254	0	0	0	0	254
40 110-900-5061 Recreation Svcs Adult S	260	0	0	0	0	260
41 110-900-5062 Recreation Svcs Youth S	354	0	0	0	0	354
42 110-900-4041 Rec & Parks Senior Cen	617	0	0	0	0	617
43 110-900-4043 Rec & Parks Senior Citiz	827	0	0	0	0	827
44 110-900-4045 Rec & Parks Senior Citiz	297	0	0	0	0	297

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Allocation Summary

Dept:15 110-950 Non-Departmental

Department	Citywide Support	Credit Card Charges	Property Insurance	Liability Insurance	Worker's Comp, Unemploye	Total
45 110-900-4047 Rec & Parks Senior Citiz	\$301	\$0	\$0	\$0	\$0	\$301
46 110-900-9100 Rec & Parks Community	319	0	0	0	0	319
48 110-900-9600 Rec & Parks Youth Dev	434	0	0	0	0	434
49 110-900-9601 Rec & Parks Linkages tc	242	0	0	0	0	242
50 Fund 210 Water	6,083	14,089	0	0	22,270	42,443
51 Fund 220 Sewer	5,028	0	0	0	0	5,028
52 Fund 230 Refuse	4,695	0	0	0	122,022	126,717
53 Fund 320 Parking	412	14,089	0	0	0	14,502
54 Fund 330 Stormwater Management	2,943	0	0	0	0	2,943
56 Fund 350 Special Activities	619	0	0	0	0	619
57 Fund 380 Speed Camera	1,180	14,089	0	0	89,543	104,812
58 Fund 550 Debt Service	92	0	0	0	0	92
Total	\$85,591	\$84,536	\$53,497	\$374,571	\$2,029,546	\$2,627,741

**City of Rockville, Maryland
Full Cost Plan**

FY 2015 For Use in FY2016
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**POLICE OFFICE OF THE CHIEF OF POLICE (110-800-1001)
Nature and Extent of Services**

The Office of the Chief of Police oversees and directs the Police Department in the overall pursuit of promoting public health and safety, protection of property, and the protection of personal liberties. The Office ensures effective management of all levels of police services provided to the community by ensuring fiscal soundness, operational effectiveness, and strong community outreach and information sharing.

Costs are functionalized and allocated into the following areas:

- Police Department Oversight - Costs are allocated based on the FY 14 expenditures by Police divisions.
- Community Services Office - Costs are disallowed.

City of Rockville, Maryland
Full Cost Plan

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A. Department Costs

Dept:16 110-800 1001-02 Police Office of the Chief of Police

Description		Amount	General Admin	Police Department Oversight	Community Services Office
Personnel Costs					
Salaries	S1	492,899	0	397,362	95,537
Salary % Split			.00%	80.62%	19.38%
Benefits	S	179,410	0	144,636	34,774
Subtotal - Personnel Costs		672,309	0	541,998	130,311
Services & Supplies Cost					
Communication Equip Maint	P	2,984	0	0	2,984
Program Supplies	P	9,566	0	1,568	7,998
Subtotal - Services & Supplies		12,550	0	1,568	10,982
Department Cost Total		684,859	0	543,566	141,293
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		684,859	0	543,566	141,293
General Admin Distribution			0	0	0
Grand Total		<u>\$684,859</u>		<u>\$543,566</u>	<u>\$141,293</u>
				not allocated	

City of Rockville, Maryland
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B. Incoming Costs - (Default Spread Expense%)

Dept:16 110-800 1001-02 Police Office of the Chief of Police

Department	First Incoming	Second Incoming	Police Department Oversight	Community Services Office
3 Legal Services	\$9,890	\$1,922	\$9,375	\$2,437
Subtotal - 110-400 City Attorney	9,890	1,922	9,375	2,437
4 Personnel Services	11,830	2,650	11,493	2,987
4 Safety & Risk Management	19,495	4,305	18,890	4,910
Subtotal - 110-450 Human Resources	31,326	6,955	30,383	7,898
5 Agenda Support	511	311	652	170
Subtotal - 110-500-1100 City Clerk	511	311	652	170
6 Citywide Support A	2,903	1,603	3,576	930
6 Citywide Support B	2,997	1,648	3,686	958
Subtotal - 110-500-0100 Office of Mayor	5,899	3,251	7,262	1,888
7 0101 Administration	9,439	2,741	9,667	2,513
7 0102 Citizens Support & Intergovernmental	4,183	1,017	4,127	1,073
7 0300 Cable TV	50,309	18,339	54,486	14,163
7 1101 Public Information Office	37,152	14,155	40,722	10,585
7 1102 Website and Intranet	7,126	2,490	7,632	1,984
7 1111 Graphics and Printing	39,952	11,029	40,463	10,518
7 Mail	15,546	0	12,338	3,207
Subtotal - 110-550 City Manager	163,706	49,772	169,435	44,043
10 Systems Support & Control	2,781	608	2,690	699
10 Budget	4,531	923	4,329	1,125
10 Purchasing & Contracts	1,044	204	990	257
10 Revenue	9,118	1,350	8,308	2,160
10 Payroll	2,322	539	2,271	590
10 Journal Entries	2,350	520	2,277	592
10 GAX and PO's	356	86	351	91
Subtotal - 110-700 Finance	22,503	4,229	21,217	5,515
11 IT Operations	285,903	48,036	265,044	68,895
11 GIS Operations	3,032	422	2,742	713
Subtotal - 110-750 Information Technology	288,935	48,457	267,785	69,608
15 Citywide Support	803	0	637	166

**City of Rockville, Maryland
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B. Incoming Costs - (Default Spread Expense%)

Dept:16 110-800 1001-02 Police Office of the Chief of Police

Department	First Incoming	Second Incoming	Police Department Oversight	Community Services Office
15 Credit Card Charges	\$14,089	\$0	\$11,183	\$2,907
15 Liability Insurance	30,114	0	23,901	6,213
15 Worker's Comp, Unemployment, and Disability Insurance	143,967	125,988	214,261	55,695
Subtotal - 110-950 Non-Departmental	188,973	125,988	249,982	64,980
Total Incoming	711,743	240,884	756,090	196,537
C. Total Allocated		\$1,637,486	\$1,299,656	\$337,830
			79.37%	20.63%

City of Rockville, Maryland
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Police Department Oversight Allocations

Dept:16 110-800 1001-02 Police Office of the Chief of Police

	Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	110-800 1101-02 Police Field Services Bureau	4,826,617.39	44.89%	\$497,602	\$0	\$497,602	\$85,826	\$583,428
23	110-800 1201-02 Police Admin Services Bureau	1,209,258.26	11.25%	124,669	0	124,669	21,503	146,172
24	110-800 1401-02/1404-06 Police Special Ops Bureau	3,358,203.61	31.23%	346,215	0	346,215	59,715	405,930
53	Fund 320 Parking	351,625.00	3.27%	36,251	0	36,251	6,253	42,503
57	Fund 380 Speed Camera	1,006,170.00	9.36%	103,731	0	103,731	17,891	121,623
Subtotal		10,751,874.26	100.00%	1,108,469	0	1,108,469	191,187	1,299,656
Direct Bills						0		0
Total						\$1,108,469		\$1,299,656

Basis Units: FY 14 Expenditures by Police divisions (0100's-0400's)

Source: FY 14 Actual Expenses

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2/10/2015

Allocation Summary

Dept:16 110-800 1001-02 Police Office of the Chief of Police

Department	Police Department Oversight	Community Services Office	Total
22 110-800 1101-02 Police Field Services Bureau	\$583,428	\$0	\$583,428
23 110-800 1201-02 Police Admin Services Bureau	146,172	0	146,172
24 110-800 1401-02/1404-06 Police Special Ops Bureau	405,930	0	405,930
53 Fund 320 Parking	42,503	0	42,503
57 Fund 380 Speed Camera	121,623	0	121,623
Total	\$1,299,656	\$0	\$1,299,656